




## CROOKHAM VILLAGE PARISH COUNCIL RISK ASSESSMENT





*“The greatest risk facing the 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 risk assessment.





This document has been produced to enable Crookham Village 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
- Identify the LIKELIHOOD of the risk happening, and the IMPACT if that risk materializes
- Evaluate the management and control of the risk and record all findings
- Review, assess and revise if required
- Colour code the OVERALL risk

FINANCIAL AND MANAGEMENT						
Subject	Risk(s) Identified	Likelihood	Impact	Management/Control of Risk	Review/Assess/Revise	RAG
1. Business continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance.	L	H	In the event of long term incapacity of the Clerk or RFO, the Chairman to contact HALC for advice/locum Clerk or RFO. In the interim the RFO has agreed to stand in, as she does during holiday periods and sickness.  In the event that Membership of the Parish Council falls below quorate (3 Members) then Hart Council would appoint District Council Members whilst the Parish Council sought to recruit new Members.	Existing procedures are adequate	
	Loss of paper/electronic records.	M	H	Backups of electronic records are made regularly and stored separately. Use of memory stick at some meetings. Paper copies stored at ZCC which represent physical versions dealt with electronically.	Existing procedures are adequate No further action required.	
	Unexpected Emergency' or Major disasters	L	H	The Parish Council has a list of contacts for such an event. The Parish Council has an Emergency Plan which is lodged with the Clerk and also held in the ZCC office. A Lead Member has responsibility for keeping the document up to date.	Review individual lists held by the administrators, RFO and clerk and consolidate. Incorporate further contacts at Hart District Council and place the list in an accessible area such as the website for all members.	

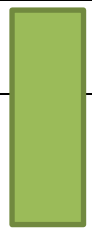
2.Precept	Adequacy of precept.	L	L	To determine the precept amount required, the Parish Council holds a budget meeting and reviews a suite of reports prepared by the RFO. These reports will include;- 1) Actual position in the current Financial Year 2) Projected position to the end of the current Financial Year. 3) A budget for the following Financial Year.  All reports have detailed workings showing how the costs are arrived at. Using this information the Council determines the required funding.	Existing procedures are adequate. No further action required.	
	Requirements not submitted to HDC	L	L	Once the figure has been agreed the budget is presented to full council for approval and the relevant precept form is Minuted and signed. The RFO then submits the form to HDC and confirms the receipt of the form.	Existing procedures adequate. No further action required.	
	Amount not received from HDC	L	L	The RFO checks the bank account on the relevant dates to confirm that the funds have been received. Currently funds are received in April and September.	Existing procedures adequate. No further action required.	
3.Financial records	Inadequate records. Financial irregularities	L	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. Review the Financial Regulations for adequacy and improvement at the Annual General Meeting.	
4.Bank and banking	Inadequate checks	L	L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	Existing procedure adequate. Review the Financial Regulations annually	
	Wrong cheque signatures	L	L	The Parish Council has several bank accounts (current and high interest). Cheques require two Councillor signatures; (mandate says any two Councillors to sign cheques). The signatory list is updated when a Councillor resigns and after an election.	Existing procedures are adequate	
	Bank mistakes	L	L	The RFO reconciles the bank accounts once a month but also monitors the current account (main transaction account) on a weekly basis to ensure all bankings and BACS transfers are credited promptly. Any issues/errors are dealt with immediately by the RFO.	Existing procedures are adequate	
5.Cash	Loss through theft or dishonesty	L	L	The Council has Financial Regulations which set out the requirements. Cash received is banked promptly by the RFO. Petty cash is kept in a secure place and reconciled monthly by the RFO.	Existing procedure adequate. Review the Financial Regulations annually.	

6.Reporting and auditing	Information provided	L	L	All requests for payments must have supporting documentation which the Councillors must initial when signing the cheque.	Existing procedures adequate.	
	Communication	L	L	Monthly accounts detailing budget Vs actual are presented to both the Finance & HR committee and the full Parish Council at the monthly parish meetings.	Existing procedures adequate. No further action required.	
	Compliance	L	L	Bank reconciliations are done monthly.	Introduce the signing of the monthly bank reconciliation by the chair of finance at the monthly finance meetings. No further action required.	
		L	L	An independent internal auditor has been appointed. Annual reports detailing compliance with audit regulations are presented to Council.	Existing procedures adequate. No further action required.	
7.Direct costs payable	Goods not supplied but Billed	L	L	The RFO will not write a cheque unless the service/goods have been provided. The RFO will inform the supplier immediately should a problem arise.	Existing procedure adequate. No further action required.	
	<b>Cheque</b> incorrect	L	L	The RFO ensures that all cheque payments correspond to invoices received. When the Councillors sign the cheques they also check the amount on the cheque to the invoice received and initial both the cheque stub and invoice as confirmation of this check.	Existing procedures adequate No further action required.	
	Unpaid invoices	L	L	The RFO ensures all invoices are paid promptly within the time limits set by suppliers.	Existing procedures adequate. No further action required.	
8.Grants/S137 S137 Expenditure	Payment made which exceeded Council limit Set by amount x no of electors S137 Exp not reported	L	L	The RFO checks the limit set each year when setting the budget so the S137 Expenditure limit is not exceeded.	Existing procedures adequate No further action required.	
				The Clerk/ RFO Minute the amount/date/chq no/ supplier when S137 is spent	Existing procedures adequate. No further action required.	



Grants receivable	Receipts of Grant	L	L	The Parish Council does not presently receive any regular grants. One off grants are dealt with on an individual basis and adhere to the terms and conditions requested.	Existing procedures adequate. No further action required.	
9.Income	Hire Fees not received.	L	M	Unpaid invoices for regular hirers are pursued and legal action taken if required. All regular hirers are vetted before acceptance and following any non-payment, their contract is terminated immediately. Bad debts are monitored on a monthly basis by the Finance Committee and prompt legal action initiated. All ad-hoc users have to pay in advance.	Existing procedures adequate. Overall risk amber as nonpayment must be closely monitored	
10.Best value Accountability	Work awarded Incorrectly	L	L	Normal Parish Council practice is to strive to seek 2/3 quotations for any substantial work required to be undertaken or goods purchased.	Existing procedure adequate. No further action required.	
	Overspend on services	L	L	The RFO checks the quote against the final invoice to ensure the costs agree. Where ad-hoc / unexpected increases occur while a service is being provided, approval must first be sought from the council for the additional cost before any further work is undertaken by a contractor.	Existing procedures adequate. No further action required.	
11.Salaries and associated costs	Salary paid incorrectly	L	L	Salary rates are reviewed annually using SCP rates issued by NALC and applied on 1 April each year. Salary analysis and slips are produced by the RFO together with a schedule of payments to the Inland Revenue (for tax and NI payments) each month.	Existing procedures are adequate. No further action required.	
	Wrong deduction of NI and Tax	L	L	The Tax and NI is worked out using an Inland Revenue approved computer programme continually updated.	Existing procedures are adequate. No further action required.	
	Unpaid Tax and NI contributions to the Inland Revenue	L	L	All Tax and NI payments are submitted in the Inland Revenue on a monthly basis. At the year end an employer's HMRC Annual Return declaration is submitted and a reconciliation of the PAYE deducted from Employees and paid over to HMRC is performed. A dispensation has been obtained for the Council in relation to expenses and the submission of P11ds as all expenses are paid wholly, exclusively and necessarily for parish council business.	Existing procedures are adequate. No further action required.	

12.Employee	Fraud by employee	<b>L</b>	<b>M</b>	Fidelity Guarantee insurance is reviewed each year by the RFO and approved by Chair of Finance to ensure that it complies with the guidelines issued by the External Auditor. 2 Councillors for cheque signing procedure. The RFO monitors the funds controlled by the ZCC Administrators on a weekly basis and reconciles the funds to the schedule of hall hires. This is monitored on a monthly basis by the Finance Committee.	Existing procedure adequate. No further action required.	 
	Actions taken by staff against the Council	<b>L</b>	<b>M</b>	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. Council has an HR adviser.	Staff handbook produced and all staff provided with a copy. Copy in Dropbox accessible to all Members. Existing procedure adequate	
	Resignations	<b>M</b>	<b>M</b>	Centre Manager(s) – handbook produced identifying daily, monthly and annual actions. The Clerk has a separate copy on a memory stick	<b>Action: liaise with ZCC Managers to establish agreement to revised contract specifying a handover period.</b>	
		<b>M</b>	<b>H</b>	Responsible Finance Officer. Employ Menzies on a temporary basis to stand in while a suitable alternative was recruited. Both ZCC Administrators are capable of maintaining the invoicing system if supported by the Chair of Finance (also a qualified accountant). The recruitment of a suitable alternative RFO is estimated to require in the region of two months to complete. Meanwhile, the Chair of Finance would take responsibility for checking the books on a weekly basis	Existing procedure adequate. <b>Action: liaise with RFO to establish agreement to revised contract specifying a handover period.</b>	
	Staff Policies	<b>L</b>	<b>L</b>	Clerk has compiled a guide to her work practices - daily, weekly, monthly and annual tasks. Hard copy with RFO and a copy in Dropbox.  Staff handbook produced for all staff.	<b>Action: liaise with Clerk to establish agreement to revised contract specifying a handover period.</b>	

13.Councillor allowances	Councillors over-paid	L	L	No allowances are allocated to Parish Councillors	No procedure required	
14.Election costs/Referendum	Risk of an election/Referendum cost	L	L	The RFO provides for both costs in the budget each year.	Existing procedures adequate. No further action required.	
15.VAT	Re-claiming/charging	L	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. No further action required.	
16.Annual return	Submit within the time limits set by the External Auditor	L	L	The RFO completes the Annual Return and presents it to the council for approval with the Governance Statement. It is completed within the timescales set by the External Auditor.	Existing procedure adequate. No further action required	
17.Legal powers	Illegal activity or payments	L	M	All activity and payments within the powers of the Parish Council to be resolved and Minuted at full Council Meetings, including a reference to the power used.	Existing procedures exist. Amber because of possible impact.	
18. Minutes/Agendas/ Notices/ Statutory documents	Accuracy and legality	L	L	Minutes and agendas are produced in the prescribed method by the Clerk and RFO and adhere to legal requirements. All Minutes are approved and signed at the next Council meeting. Minutes, agendas, planning notices and Annual Returns are displayed according to the legal requirements.	Existing procedure adequate	
	Business conduct	L	L	Business conducted at Council meetings is managed by the Chair. Members adhere to the code of conduct	Existing procedures are adequate	
19.Members Interests	Conflict of Interests	L	M	Declarations of Interest in agenda items recorded in the minutes.	Existing procedure adequate.	
	Register of Members Interests	L	M	Register of Members Interest forms are reviewed regularly by Councillors and any amendments notified to the Monitoring Officer at Hart. A copy is also kept by the Clerk and available for the public to view by appointment. Copies are posted on the CVPC website.	Existing procedures are adequate.	
20. Insurance	Adequacy	L	M	An annual review is undertaken of all insurance arrangements in place. The RFO updates the insured assets on a regular basis, and reconciles the figures. Policy updated to reflect new assets.	Existing procedure adequate	
	Fidelity Guarantee	L	H	Fidelity Guarantee insurance is reviewed each year by the RFO to ensure that it complies with the guidelines issued by the External Auditor The Finance Committee double checks insurance.	Existing procedures adequate. Overall risk Amber due to impact.	

21.Data protection	Policy Provision	L	L	The Council is registered as a data controller with the Data Protection Agency. This is renewed annually. A data protection policy was adopted at the March 2015 meeting and will be reviewed annually at the AGM.	Existing procedures adequate. Policy to be reviewed to comply with GDPR requirements 2018.	
22. Freedom of Information Act	Policy Provision	L	L	The Council has a model publication scheme for Local Councils in place.  Most documents are available on the website. Freedom of information requests to be assessed and responded to by Clerk as appropriate within regulations and in compliance with statutory time limits.	Existing procedure adequate.  Existing procedures adequate. Paper copies destroyed when no longer relevant.	

<b>PHYSICAL EQUIP'T OR AREAS</b>				
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Subject	Risk(s) Identified	H/M/L		Management/Control of Risk	Review/Assess/Revise	
22. Assets	Loss or damage Risk/damage to third party property or individuals	L	H	Adequate Insurance cover exists. No formalised programme of inspections is carried out with the exception of the play areas which are inspected weekly by the Centre Managers and yearly by the registered inspectors. All reports of damage are reported to the Council and dealt with. Pitch inspections and surrounds are the responsibility of the hirer(s) and written into the Contracts.	Existing procedures adequate	
23. Maintenance	Poor performance of assets or amenities Loss of performance	L	M	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs/actions are authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually.	Existing procedure adequate.	
24. Notice Boards	Risk/damage/injury to third party	L	M	The Parish Council is responsible for five notice boards. The notice boards are inspected regularly by the Clerk and any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate	
25. Street furniture	Risk/damage/injury to third parties	L	M	These items are all covered by insurance. No formalised programme of inspections is carried out; all reports of damage are reported to the Council and dealt with.	Existing procedures adequate	
26. Meeting location	Adequacy Health & Safety	L	L	The Parish Council meetings are held in the Zebon Centre Hall and WI village hall. All premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.	Existing procedures adequate	

Signed: .....(Chairman) Signed: .....(Clerk) Dated:

Reviewed March 2018