

New Frankley in Birmingham Parish Council Risk Assessment

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 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. Making sure that all employees are made aware of the risk assessment

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 document has been produced to enable New Frankley in Birmingham 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 as necessary

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 unexpected or tragic circumstances	L	All files and records are kept in the Parish Office except for the financial records which are kept at the RFO's Home. A regular backup of files to an external hard drive is made. In the absence of any one member being indisposed, the work will be covered by remaining staff. In the event of any member of staff being indisposed long-term the Chairperson to contact Warwickshire and West Midlands Association of Local Councils for advice.	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 Council regularly receives budget update information quarterly. During the budget fixing process, the Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the RFO. With this information the Council approves the required monies for standing costs and projects for the following year and applies specific figures to budget headings, from which the precept is calculated. The precept is the amount to be requested from Birmingham City Council. The figure is submitted by the RFO in writing. The Precept is received in two tranches (April and October) the receipt of which is checked by the RFO.	Existing procedure adequate.

FINANCE AND MANAGEMENT (CONT)

Subject	Risk(s) Identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Financial Records	Inadequate records Financial Irregularities	L L	The Council has Financial Regulations which sets out the requirements Internal and External Audit	Existing procedure adequate Review the Financial Regulations when necessary
Bank and banking	Inadequate checks Bank's mistakes Loss Changes Reconciliation	L L L	The Council has Financial Regulations which set out banking requirements The RFO undertakes a monthly reconciliation of the Council's financial assets and the bank statement which is signed off by the Chair. Any error between the figures would be reported to the bank The RFO reviews the banking arrangements regularly	Existing procedure adequate Existing procedure adequate
Reporting and auditing	Information communication Compliance	L M	A Budget monitoring statement showing payments and expenditure and budget update is produced quarterly for submission to the Council for information. A full list of payments and receipts and cheques to be signed is provided and the financial records including a breakdown of receipts and payments balanced against the bank statement and checked by a Council at each meeting Council should regularly undertake an internal audit to comply with the Council's Fidelity Guarantees	Existing procedure adequate Existing procedure adequate, Council to be appointed to check financial records for fidelity compliance
Direct Costs Overhead Expenses Dabls	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect	L L L	The Council has Financial Regulations which set out requirements to check the invoice amount against the goods received. At each Council meeting the Council approves the schedule of requests for payments. Additionally, the RFO submits a schedule of payments made between meetings in accordance with Financial regulations The Parish Council does not supply goods, services or works which require invoices to be produced. Two authorised signatories are required for cheques and the counterfoil initialed; two authorised signatories required for BAC's payment together with a record of the payment signed by the two signatories	Existing procedure adequate Review the Financial Regulations when necessary As per Financial Regulations
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; further, if a payment is made for S137 powers of expenditure amount is listed separately in the accounts.	Existing procedure adequate. Section 137 'Rules' available on request
Grants Receivable	Receipts of Grant	L	The Parish Council receives an annual grant from Birmingham City Council, localising Council Support Grant/ paid in two tranches Any one-off grants awarded would come with terms and conditions to be satisfied.	Existing procedures adequate
Charges – Rentals Payable	Payment of Leases/rentals	L	The Parish Council currently leases accommodation from the City Council for use as office accommodation at an annual Rental of £8,000	Lease paid quarterly in advance by Direct Debit
Charges – Rentals Receivable	Receipt of rentals Insurance implications	L M	The Parish Council has no income from rentals	

FINANCE AND MANAGEMENT (CON'T)

Subject	Risk(s) Identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Best value accountability	Work awarded incorrectly; Overspend on services.	L	Normal Parish Council practice would be to seek, in accordance with the provisions of Financial Regulations, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate. Include when reviewing Financial regulations.
Salaries and assoc. costs	Salary paid incorrectly. Wrong Hours Paid Wrong Rate Paid False Employee Wrong Deductions of PAYE or NI Unpaid Tax and/or NI Contributions to Inland Revenue Unpaid Tax to Inland Revenue.	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. The Tax and NI Contributions are reported to the Council and signed off quarterly. The Tax and NI Contributions are calculated using Real Time Information software provided by the Inland Revenue and updates annually. In the case of incorrect payment of salary Normal practice would be to correct incorrect salary payment at the next payment. Errors are unlikely to occur because of the use of HMRC's Real Time software for salaries. Outstanding Tax and National Insurance paid quarterly by the RFO to HMRC in accordance with the amounts calculated by the HMRC Real Time software	Existing procedure adequate Existing procedure adequate
Employees	Loss of Clerk Fraud by staff Health and safety	L	The Parish Council has sufficient reserves to enable training for the CILCA qualification on the event of the Clerk resigning Requirements of Fidelity Guarantee Insurance adhered to with regards to fraud. All employees to be provided adequate direction and safety equipment needed to undertake their roles.	Existing procedures adequate. Monitor health and safety requirements and insurance annually. Purchase relevant books – Membership of W.A.L.C
Councillors Allowances Elections Costs	Councillors over-paid Income Tax deduction Risk of Election Cost.	L	Clerk/RFO should be provided with relevant training, reference books, access to assistance and legal advice. The Chairperson has a budgeted allowance. That is used if necessary for sundry expenses on which Income Tax is due. No allowances are made to other Councillors	Identify earmarked reserves
VAT	Reclaiming/changing	L	Risk is higher in election year. Recommended that the Parish Council make suitable provision to meet elections by identifying reserves The Council has Financial Regulations which set out requirements. Section 33 VAT reclaimed annually.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted within the prescribed time frame by the RFO. Annual Return completed and signed by the Council, submitted to Internal Auditor for completion and signing then checked and sent to External Auditor within time limit.	Existing procedures adequate.

FINANCE AND MANAGEMENT (CON'T)

Subject	Risks(s) Identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used.	Existing procedures adequate
Council Records – paper	Loss through Theft Fire Damage	L M	The Parish Records are stored on security cupboards within the Office premises including minute books, documents, staff records, insurance, salaries etc	Damage (apart from fire) and theft is unlikely and so provision adequate. Staff records/ insurance policies kept at R/O's Home
Council Records – Electronic	Loss through Theft Fire Corruption of Computer		The Parish Council's electronic records are stored in the desk top computer located in the parish office. Back up files of the files are taken at regular intervals are stored at the Clerk's home	
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken (before the policy renewal). Employers and Employee liability insurance a necessity. Ensure Compliance measures are in place. Ensure fidelity checks in place	
Data Protection	Policy Provision	L	The Council hold no personal provision	
Freedom of Information	Policy Provision	L	The Council has a Model Publication scheme in place. To date there has been no requests under FOI.	Monitor any requests made under FOI
Meeting Location	Adequacy Health and Safety	L M	The Parish Council meetings are held at the Meeting Room in the Parish Office. The premises and the facilities are considered to be adequate for the staff, Councillors and public who attend from Health and Safety and comfort aspects	
Street Furniture, Play area equipment	Loss of Damage Risk to 3rd Party (if operates)	L L	Not applicable	

ASSETS

Subject	Risks(s) Identified	H/M/L	Management Control of Risk	Review/Assess/Revise
Notice Boards	Risk/damage/injury to third parties Road side safety	L	Parish Council has two notice boards around the Parish (Outside Aiden Road Shops, Outside Wareham Road Shops). All locations have been approved by the Council and are inspected regularly by the Staff – any repairs/damage/vandalism/maintenance requirements brought to the attention of the Council. Keys held in the Parish Office	

LIABILITY

Subject	Risk(s)	H/M/L	Management of Control of Risk	Review/Assess/Revise
Legal Powers	Illegal activity or payments	L	All activity and payments made within the powers of the Parish council (ex ultra vires) and to be resolved and clearly minuted	Existing procedure adequate
	Working Parties taking decisions	L	Ensure established with clear terms of reference	Monitor on a monthly basis
Minutes/agenda/ Notices/ Statutory Documents	Accuracy and legality Business conduct	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements.	Existing procedures adequate.
		L	Minutes are approved and signed at the next Council meeting.	
		L	Agenda displayed according to legal requirements.	
		L	Business conducted at Council meetings should be managed by the Chair.	
	Standing Orders and Financial Regulations	L	Standing Orders and Financial Regulations reviewed annually. The 2018 copies of Standing Orders and Financial Regulations were adopted by the Council at its meeting in January 2019	Members required to adhere to the provisions of the Council's Code of Conduct.
Public Liability	Risk to third party, property of individuals	M	Insurance in place. Risk assessments carried out regularly to comply with requirements	Existing procedure adequate. Ensure necessary risk assessments are carried out
Employer Liability	Non-compliance with employment Law	L	Undertake adequate training and, if necessary, seek advice from Warwickshire and West Midlands Association of Local Council	Existing procedures adequate
Legal Liability	Legality of activities Property and timely report of breaches via Minutes Proper Document Control	M L L	Clerk to clarify legal position on proposals and to seek advice if necessary Council always received and approved Minutes at monthly meeting Retention of Documents in place	

COUNCILLORS' PROPRIETY

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Members' interests	Conflict of interests	L	Declarations of interest by members at Council meetings.	Existing procedures adequate.
	Register of Member's disclosable pecuniary interests	M	Registers of Members' Interests' forms reviewed regularly.	Members take responsibility to update register.

Signed
Chairperson

Date

Signed
Responsible Financial Officer
clear

Date
13/march 2024