

## **BOSTON SPA PARISH COUNCIL – RISK ASSESSMENT/MANAGEMENT DOCUMENT 2023**

- Risk assessment is a systematic general examination of the activities of the Parish Council to enable potential risks to be identified.
- The Parish Council, based on the recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks identified.
- This document has been produced to enable TTWPC to assess the risks inherent to its activities and satisfy itself that it has taken all reasonable steps to minimise them.

<b>AREA</b>	<b>IDENTIFIED RISK</b>	<b>LEVEL OF RISK</b>	<b>CONTROLS</b>	<b>ACTION REQUIRED</b>
<b><u>FINANCIAL</u></b>				
Precept	Adequacy of precept in order for Council to carry out Statutory duties	L	<ul style="list-style-type: none"> <li>• Annual budget produced</li> <li>• The Council receives monthly budget report.</li> <li>• Monthly information and budget monitoring allows Council to estimate standing costs and costs of projects for the subsequent years.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
Financial Records	Inadequate records leading to financial irregularities	L	<ul style="list-style-type: none"> <li>• Financial Regulations sets out requirement for production of records at meetings.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
Bank and banking	Inadequate checks/ bank mistakes	L	<ul style="list-style-type: none"> <li>• Financial Regulations set out setting out banking requirements and controls in place for electronic banking.</li> <li>• Monthly bank reconciliation statement</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
Reporting and Auditing	Communication of information	L	<ul style="list-style-type: none"> <li>• Financial matters are a regular item on the Agenda of the Council monthly meeting.</li> <li>• Monthly checks by Councillors</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>

Wages and associated costs	Salaries paid incorrectly Incorrect HMRC NI and PAYE payments	L	<ul style="list-style-type: none"> <li>Salary payments included in monthly invoices listed for payment checked by designated Councillor.</li> <li>HMRC quarterly payments included in monthly invoices listed for payment checked by designated Councillor.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
Best Value Accountability	Work awarded incorrectly.  Overspend on services	L	<ul style="list-style-type: none"> <li>Parish Council procedure (as per Financial Regulations) to seek 3 quotes when possible.</li> <li>For major projects, competitive tendering process would be initiated (as per Financial Regulations)</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<u>VAT</u>	Unclaimed VAT refunds	L	<ul style="list-style-type: none"> <li>Refunds from HMRC for reclaimed VAT noted in lists of monthly income.</li> <li>VAT incurred displayed in separate column in cash book.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>EMPLOYMENT ISSUES</u></b>				
Working hours	Over payment of wages for hours worked	L	<ul style="list-style-type: none"> <li>HR Committee has responsibility for monitoring of hours worked by Clerk.</li> <li>Time sheets maintained by Clerk</li> <li>Payslip produced on HMRC approved software. EPS submitted each month. Payroll run by member of HR Committee.</li> <li>Payslip submitted on monthly basis with invoices to be presented for payment</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
Working conditions	Council non-compliant with contractual	M	Annual review of staff performance and working relationship with the Council. Clerk	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>

	obligations; leading to discontented workforce.		allocated line manager with who they can discuss concerns.	
Health and Safety	Injury to staff in the working environment	M	Provision of regular reviews of staff working procedures, risks involved and adequate direction on the safe use of any equipment required to undertake roles.	Provide health and safety guidance to staff and volunteers on a regular basis in conjunction with regular reviews of working practices and risk assessments.
Fraud	Fraud by employees	L	<ul style="list-style-type: none"> <li>Requirements of Fidelity Guarantee within insurance provision met.</li> <li>Regular checks and internal controls on financial activity</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>INSURANCE PROVISION</u></b>				
Adequacy	Insurance provision inadequate for the risk identified	L	Annual review is undertaken of all insurance arrangements	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
Cost	Best value practice not undertaken	L	Quotes obtained prior to renewal date.	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>FREEDOM OF INFORMATION PROVISION</u></b>	Non-compliance with Freedom of Information Act statutory requirements	L	<ul style="list-style-type: none"> <li>Council has Model Publication scheme available on website and hard copy from the Clerk</li> <li>Freedom of Information Request Policy</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>DATA PROTECTION</u></b>	Non-compliance with Data Protection Act and GDPR statutory requirements for registration as data controller	L	<ul style="list-style-type: none"> <li>Clerk/RFO and members undertaken training</li> <li>Council registered with ICO as a Data Controller</li> <li>Data/information audit complete and reviewed regularly</li> <li>Privacy notices available on website</li> <li>Retention and disposal policy adopted.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>ANNUAL RETURN (HMRC)</u></b>	Submission within time limits to avoid financial	L	Employers Annual Return to HMRC completed and submitted online by nominated Councillor	<ul style="list-style-type: none"> <li>No action required.</li> </ul>

	penalties		using Brightpay Software.	<ul style="list-style-type: none"> <li>Existing procedure adequate</li> </ul>
<b><u>ANNUAL RETURN (TO EXTERNAL AUDITORS)</u></b>	Submission within time limits to avoid financial penalties	L	Figures and AGAR sent to internal auditor for completion and signing. AGAR and internal auditor's report presented to Council for approval and signing before being sent for External Audit.	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>LEGAL POWERS</u></b>	Illegal activity and/or payments	L	<ul style="list-style-type: none"> <li>All actions of the Parish Council noted in Minutes presented to all members.</li> <li>All resolutions for payment resolved at monthly meetings of Parish Council.</li> <li>All invoices checked by two Councillors before payments are released via Lloyd's Online Payment Control.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>STATUTORY OBLIGATIONS REGARDING DOCUMENTS</u></b>	Accuracy and legality of notices, agendas, Minutes	L	<ul style="list-style-type: none"> <li>Minutes produced in the prescribed manner by the Clerk and adhere to legal requirements.</li> <li>Minutes are approved, signed and dated at the next meeting of the Council/Committee.</li> <li>Agendas and notices are produced in the prescribed manner by the Clerk and adhere to legal requirements.</li> <li>Agendas and notices are displayed according to legal requirements.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>MEMBERS INTERESTS</u></b>	Non-registration of Disclosable Pecuniary interests leading to criminal prosecution	M	<ul style="list-style-type: none"> <li>Request for all members to declare any interests in business to be considered at all meetings.</li> <li>Registration of interests by members on prescribed form.</li> <li>Responsibility of individual member to declare said interests.</li> <li>Register of interests forms displayed on Parish Council website.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>

<b><u>ASSETS MAINTENANCE</u></b>	Loss or damage. Risk damage to third party	L	Annual review of assets undertaken for both insurance provision and external audit requirements.	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
i) Play areas & Outdoor gym equipment	Damage to equipment. Risk to third parties	L	<ul style="list-style-type: none"> <li>Monthly checks undertaken by trained Councillors.</li> <li>Clerk possesses emergency powers to deal with urgent repairs.</li> <li>Annual safety inspection undertaken to RoSPA standards and report presented to Council for action.</li> <li>All aspects of play areas considered by the POS, Allotments &amp; Playground Committee</li> <li>Public Liability insurance in place.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
ii) Notice boards benches	Damage to equipment. Risk to third parties	L	<ul style="list-style-type: none"> <li>Monthly checks undertaken by Clerk</li> <li>Clerk possesses emergency powers to deal with urgent repairs.</li> <li>Notice board provision considered by council on a monthly basis.</li> <li>Public Liability insurance in place.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
iii) Open spaces/trees	Risk to third parties	L	<ul style="list-style-type: none"> <li>Clerk possesses emergency powers to deal with urgent maintenance work.</li> <li>Open space provision considered by Council on a monthly basis.</li> <li>Public Liability insurance in place.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>ASSETS</u></b>	Poor performance of assets	L	<ul style="list-style-type: none"> <li>All assets owned by Parish Council are regularly reviewed.</li> <li>All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council.</li> <li>All assets insured.</li> <li>Insurance provision reviewed annually.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>

<b><u>MEETING LOCATION</u></b>	Premises inadequate for needs of Council and inaccessible for members of the public	L	<ul style="list-style-type: none"> <li>All meetings of BSPC are held in Boston Spa Village Hall which has adequate facilities for the hosting of meetings.</li> <li>Centre is compliant with Equalities Act 2010 and on the main bus route through Boston Spa</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>
<b><u>COUNCIL RECORDS</u></b>				
Paper Records	<p>Loss of essential records through theft and/or fire damage.</p> <p>Council Minutes, deeds, leases and historical correspondence.</p> <p>Financial records.</p>	L  L  L	All historical Parish Council Minutes and historical correspondence are archived in a lockable cupboard at the Village Hall. All other minutes, leases, deeds and banking records are stored securely at Clerk's house.	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> <li>Revision required of storage facilities and potential for loss and/or damage.</li> </ul>
<b>Electronic Records</b>	Loss through; theft, fire damage or corruption of computer	L	<ul style="list-style-type: none"> <li>Parish Council electronic records are stored on personal computers of Clerk and RFO.</li> <li>Back ups of electronic data are made continually to One Drive via Office 365.</li> </ul>	<ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>

**KEY**  
**LEVEL OF RISK:**

L: LOW  
M: MED  
H: HIGH

Adopted Date 19-06-23

Chairman Signature MTB

Review Date June 2024