

**WEST BUCKLAND PARISH COUNCIL**

**ANNUAL BUSINESS RISK ASSESSMENT**

**IN CONJUNCTION WITH THE**

**GOVERNANCE AND ACCOUNTABILITY IN LOCAL COUNCILS IN  
ENGLAND PRACTITIONERS GUIDE (MARCH 2014)**

**PREPARED BY THE RESPONSIBLE FINANCIAL OFFICER**

**Reviewed & Adopted 28<sup>th</sup> August 2018**

**WEST BUCKLAND PARISH COUNCIL**

<b>TOPIC</b>	<b>RISK IDENTIFIED</b>	<b>Likelihood</b>	<b>Severity</b>	<b>Management of Risk</b>	<b>Status</b>
<b>1. Financial</b>					
Invoices	Incorrect amounts shown on cheque, made payable to wrong party or blank cheque	<b>L</b>	<b>M</b>	Two signatures required on cheque, both of whom checks invoice against cheque and initial cheque stub and invoice if correct	Review August 2019
Payments	Payments made late or not made, resulting in the council being possibly subjected to penalty charges	<b>L</b>	<b>M</b>	Check terms on invoice to see if there are any penalties for late payment or discounts for early payments. Invoice checked on receipt for approval of payment and cheque written out ready for signatures and payment. The Clerk/ RFO has delegated authority to authorise the payment of items if a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council. A report is made at the next Council meeting.	Review August 2019
Budgets	Insufficient funds are available to meet			Spending against budget is reviewed on a quarterly basis.	Review August 2019

	financial demands	<b>L</b>	<b>H</b>	Action is taken if spending is anticipated to exceed budget.	
Internal Control	Financial Regulations are not being adhered to leading to a possible breakdown in the financial control of the Council	<b>L</b>	<b>H</b>	Financial documents are prepared on a quarterly basis including a bank reconciliation of all council financial assets. Documents are checked by councillors.	Review August 2019
Bank Reconciliation	Financial Report does not reconcile with bank statement	<b>L</b>	<b>L</b>	Financial documents are prepared on a quarterly basis including a bank reconciliation of financial assets. A named councillor, agreed on an annual basis, checks and signs bank reconciliations quarterly. This councillor is not a signatory for the Council's bank accounts.	Review August 2019
Council control over payments	Council loses control over authorisation of payments	<b>L</b>	<b>H</b>	Authority for payment is made in line with the Financial Regulations laid down by Council.	Review August 2019
Unauthorised expenditure	Councillor commits council to an expenditure not authorised by council or RFO	<b>L</b>	<b>H</b>	All payments must be authorised by council, committee or an officer under conditions laid down in the Council's financial regulations. No individual councillor has authority to commit or authorised expenditure of the council's funds	Review August 2019
Lost financial data	Financial data is lost due to software or hardware failure	<b>M</b>	<b>H</b>	System is backed up on a regular basis, either after major input or at least on a weekly basis. A copy is kept off site, by the Chair, in case of damage to property or the Clerk becoming incapacitated.	Review August 2019

				The Council's official documents are held by the Council's solicitors, Porter Dodson.	
PAYE & NI	Failure to account for PAYE & NI or to make quarterly payments to HMRC or inform them that there is no liability	L	M	Put all Payroll through a Payroll system to ensure correct liability is calculated. Produce quarterly statement of amount owed to HMRC and make payment to allow funds to reach HMRC by 19 <sup>th</sup> of July, October, January and April. RTI is submitted to HMRC monthly, on or before the date payment is made.	Review August 2019
Insurance	Failure to renew insurance or keep cover up to date	M	H	Council checks policy at least annually to ensure payments have been made and adequate cover is maintained	Review August 2019
<b>2. Business Continuity</b>					
Council is unable to operate properly due to loss of documents	Council documents are lost due to fire, flood or are unavailable due to the Clerk being incapacitated	L	H	Documents are always backed up to a secure cloud storage facility and memory sticks. The Chair keeps one memory stick which is regularly swapped with an updated one. Important documents are scanned and stored electronically in addition to the paper copy. Deeds are held by the Council's	Review August 2019

				solicitors Porter Dodson.	
Website	westbuckland.org domain name is not renewed and website is not available, Council fails to comply with the Transparency Code	<b>M</b>	<b>M</b>	Login details for domain name are held by the Clerk and a councillor. The login details are checked annually and updated if necessary.	Review August 2019
<b>3. Health &amp; Safety</b>					
Risk Assessment	Failure to carry out suitable and sufficient risk assessment and ensure that corrective actions are dealt with within agreed timeframes	<b>M</b>	<b>H</b>	Regular review of risk assessments undertaken by the Clerk and Council	Review August 2019
Site Visits	Danger of councillors, officers or volunteers being injured whilst visiting site	<b>M</b>	<b>H</b>	Briefing given if required. H/V clothing worn if required. Other PPE equipment like hard hats, ear protection or boots provided if risk assessment requires it.	Review August 2019
Display Screen Equipment	Possible claim by staff due to poor work station ergonomics	<b>M</b>	<b>H</b>	Individual risk assessment of work station area with adequate training or instruction provided as necessary, in line with Display Screen Equipment Regulations	Review August 2019
Personal Safety	Danger when member of staff is working alone or visiting a site. This could also apply to a councillor or volunteer.	<b>H</b>	<b>H</b>	The Council has a lone working policy. Adequate security measures should be in place when staff are lone working. Meetings with members of the public who are not known should be avoided whenever possible unless other people are	Review August 2019

				close by. Meetings should not be at the Clerk or Councillor's home. Advice is that two people should go on visits whenever possible. Where not possible the person making a visit should inform someone where they are going and how long they are likely to be. That person should carry a mobile phone.	
Play Area & Playing Field	Injury is incurred due to faulty or damaged play equipment, safety surfacing, fencing, seating or litter bins. Injury is caused by a contractor working on the field.	<b>L</b>	<b>H</b>	An annual inspection of the play equipment and site is carried out by a qualified person (the Council is presently using Play Safety Ltd, part of Rospa). The Council discusses the report and acts on any advice in the recommended time frame. A weekly inspection is carried out on behalf of the Council and is recorded on a signed report which is held by the Council for 21 years. Any matters of concern are noted on the report and reported to the Clerk. The Clerk authorises appropriate action to deal with the concern in an appropriate time frame. A report is made to the next Council meeting. Anyone carrying out work on the equipment is competent. Any person or organisation using the playing field for an event has to obtain the written permission of the	

				<p>Council and provide a copy of their public liability insurance. The Council reserves the right to ask for the amount to be increased if it is felt to be inadequate. Risk Assessments need to be carried out.</p> <p>The Council checks that contractors carrying out work on the field are competent, have a risk assessment and have adequate public liability insurance. A copy is kept on file.</p>	
Personal injury claims against the Council	<p>Councillor or volunteer makes a claim for injuries incurred while carrying out duties/work on behalf of the Council.</p> <p>Person makes a claim as a result of injuries caused by work carried out by a Councillor or volunteer.</p>	<b>L</b>	<b>H</b>	<p>A risk assessment is carried out before any duty/ work is carried out. The Council ensures that the person is competent for the task. PPE equipment is supplied if necessary.</p> <p>The Council ensures that it's Employer's Liability insurance cover is adequate and volunteers are covered. A list of volunteers and their details is kept by the Clerk.</p> <p>The Council ensures that it's Public Liability insurance is adequate.</p>	
<b>4. Legal</b>					
Liabile claim from correspondence	<p>As a result of correspondence a member of the public makes a claim for damages against the council</p>	<b>L</b>	<b>H</b>	<p>Letters should normally be written by officers who are insured against such issues</p>	Review August 2019

Council acts in an Ultra Vires way	Council makes an unlawful decision or one in which they had no power to do so	<b>L</b>	<b>H</b>	Clerk to ensure, as far as possible, that legislation permits action. Where there is doubt no action is to be taken until professional advice is provided in writing or by email. The Council is a member of SALC and receives advice on legislation changes.	Review August 2019
Contracts and Best Value Principles	Council fails to follow procedures contained in Financial Regulations or within the principles laid down for Best Value	<b>L</b>	<b>M</b>	Prior to any negotiations taking place that involves new, or the renewal of contracts, the financial Regulations appertaining to contracts should be read and guidance followed.  The council should, as far as possible, follow the principles of best value in all its purchases. In doing this it is understood that there will be certain specialist services where the full principles of best value cannot be adhered to. Such instances should be noted in the minutes with the reasons clearly given.	Review August 2019
Section 137 LGA 1972 payments	Section 137 payments are subject to a maximum amount per elector which cannot be exceeded	<b>L</b>	<b>H</b>	RFO to ensure that the Section 137 limit is not exceeded	Review August 2019
Data Security	Failure to comply with new GDP Regulations	<b>M</b>	<b>H</b>	Audit of data held by the Council carried out to identify areas of risk and procedures put in place.	Review August 2019



				Data Protection Policy, Privacy Statements and Consent Forms agreed. Clerk/RFO has received training about GDPR. Councillors briefed about GDPR	
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