

## CATFIELD PARISH COUNCIL RISK ASSESSMENT

### **Mission Statement of Catfield Parish Council:**

To provide services for, and manage and maintain the assets of, the village of Catfield within the resources provided by the annual precept and other incomes, taking into account the wishes of the residents and obtaining value for money.

**Definition of Risk Management.** Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives or successfully execute its strategies. Risk Management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focuses approach to managing risk, which:

- Identifies the key risks facing the council
- Identifies what the risk may be
- Identifies the level of risk
- Evaluates the management and control of the risk and records findings
- Regularly reviews, assesses and revises procedures if/when required.

Document Control

Adopted: 3rd April 2024

Next Review: April 2025

| Aim  | Risk   | Method used to Minimise Risk  | Review / assess / revise  |
|--|--|---|---|
| <p>1. To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct.</p> | <p>1. Lack of knowledge of regulations and codes.</p> <p>2. Absence of standing orders</p> <p>3. Actions by the PC outside its powers laid down by Parliament.</p> <p>4. Lack of commitment to regulations and procedures.</p> <p>5. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.</p> <p>6. Payments made without prior approval and adequate control.</p> <p>7. Lack of control of signatories to cheques.</p> <p>8. VAT not properly accounted for, resulting in over claims and large demands from C&amp;E.</p> | <p>Ensure that all Councillors have copies of relative Acts, Code of Conduct, and Standing Orders. Highlight essential parts and provide training where possible.</p> <p>Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year.</p> <p>As at 1 above but ensure that powers are highlighted or extracted into effective summary.</p> <p>Regular reference to appropriate regulations in agenda items. Delegation of responsibilities to individual councillors.</p> <p>Ensure that all councillors are aware of regulations re estimates and full tender procedures. Introduce practice of estimates for all purchases over an agreed figure.</p> <p>Ensure all payments are approved in Council meetings and recorded in minutes. Keep cash payments to a minimum and avoid, if possible.</p> <p>Keep authorised signatories to a minimum consistent with practicalities.</p> <p>Ensure appropriate publications held and that Clerk has good knowledge of regulations.</p> | <p>Current procedures acceptable. All Cllrs had full training in 2023.</p> <p>Standing Orders and Code of Conduct are reviewed annually. All other policies are also reviewed yearly.</p> |
|  |  |   |   |

|   |  |   |                                      |
|---|--|---|--------------------------------------|
| <p><b>2.</b> To identify and regularly review the Council's priorities.</p>   | <ol style="list-style-type: none"> <li>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.</li> <li>2. Lack of commitment by council members</li> <li>3. No risk analysis carried out.</li> <li>4. No steps taken to combat identified risks</li> </ol>            | <p>All councillors to be made aware of need for objectives and identification of risk.<br/>Attend training sessions if practicable.</p> <p>Add risk assessment to agenda at least quarterly, reviewing particular items and results against those items.</p> <p>As at 1 above.<br/>Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit &amp; Accountability Act 2014.</p> <p>As at 2. above.</p>  | <p>Current procedures acceptable</p> |
| <p><b>3.</b> To influence other council departments and Government organisations to fulfil the requirements of the Parish population.</p> | <ol style="list-style-type: none"> <li>1. Lack of effective lines of communication with other organisations.</li> <li>2. Lack of effective lines of communication with parishioners.</li> <li>3. Lack of preparation on subjects requiring influence.</li> <li>4. Lack of confidence by Parish Councillors.</li> </ol> | <p>Note all communication lines which are essential or beneficial and make information available to all councillors.<br/>Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council.<br/>Create Parish newsletter if none exists.<br/>Effective use of Notice Boards and "fliers".<br/>Use key issues to raise profile of PC and to test parishioners' views.<br/>Add social event to occasional meeting.<br/>Create Annual PC plan and put to parishioners for comment.</p> <p>Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.</p> <p>As at 1. above.<br/>Experienced councillors to assist newcomers to establish essential contacts.<br/>Delegate responsibility for specific contacts to individual councillors</p> | <p>Current situation acceptable</p>  |

|  |   |   |  |
|--|---|---|--|
| <p><b>4.</b> To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.</p> | <ol style="list-style-type: none"> <li>1. Lack of knowledge of possible culpability of councillors.</li> <li>2. Lack of education of Councillors regarding culpability.</li> <li>3. Inadequate insurance cover taken out – property, personal liability, employers’ liability.</li> </ol>   | <p>Creation of standing orders and familiarisation with those where greatest risk occurs.</p> <p>As at 1. above.<br/>Delegate responsibility to one or two councillors to assist newcomers to understand culpability.<br/>Attend any training courses available.</p> <p>Review risk assessment by including on agenda of PC meetings at least quarterly.<br/>Delegate responsibility for keeping up to date with insurance requirements to an individual councillor.</p>  | <p>Insurance policy is reviewed regularly to ensure adequate cover</p> |
| <p><b>5.</b> To keep appropriate books of account accurately and up to date throughout the financial year.</p>   | <ol style="list-style-type: none"> <li>1. Lack of knowledge of accounting requirements</li> <li>2. Lack of commitment to accounting requirements.</li> <li>3. Bank charges unnecessarily incurred</li> <li>4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.</li> <li>5. Inaccuracies and interest losses caused by account transfers.</li> </ol> | <p>Ensure that all councillors are familiar with current financial regulations and include them in standing orders.<br/>Regularly review standing orders.<br/>Clerk is the RFO to take overall responsibility for financial management.</p> <p>As at 1. above.<br/>RFO to produce financial reports at all meetings.<br/>Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.</p> <p>RFO to carry out regular inspection of books of account.<br/>Internal audit to be undertaken periodically during the current financial year.</p> <p>RFO to ensure that books of account are formatted in such a way that internal controls are included and activated.<br/>Regular internal audits to advise on internal controls required.</p> <p>Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest-bearing account.</p> | <p>Current procedures satisfactory</p>                                 |

|   |   |  |                                       |
|---|---|--|---------------------------------------|
|   | <p>6. The most beneficial interest terms not being employed.</p> <p>7. Inadequate control of cash receipts and payments.</p> <p>8. Books of account not kept up to date/ invoices not posted promptly.</p> <p>9. Internal controls not in place or not operated.</p> <p>10. Payments missed or delayed due to inadequate filing of invoices.</p> <p>11. Clerk taken ill or leaves without replacement</p> | <p>Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives but bearing in mind the risks in changing accounts.</p> <p>Avoid cash payments and receipts if possible. Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance.</p> <p>Regular checks by RFO and internal auditor. Financial reports at all PC meetings.</p> <p>As at 8. above.</p> <p>As at 8. above.</p> <p>Appoint a councillor as RFO to be familiar with all aspects of financial matters.</p> |                                       |
| <p><b>6.</b> To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.</p> | <p>1. Lack of knowledge of wishes of residents.</p> <p>2. Use of funds not giving value for money.</p> <p>3. Use of funds not in accordance with the wishes of the residents</p> <p>4. Charges for use of facilities inadequate.</p>  | <p>As at <b>3.2</b><br/>Ensure residents are consulted on all major financial issues.</p> <p>Effective budget planning processes.<br/>Creation of annual plan after consultation process.<br/>Creation of outline 2/3 year plan.</p> <p>As at 2 above<br/>Appointment of RFO to create effective financial management.<br/>Internal audit checks to cover consultation process.</p> <p>Effective financial management by RFO.<br/>Internal audit checks.</p>   | <p>Current situation satisfactory</p> |

|   |  |   |                                |
|---|--|---|--------------------------------|
|   | 5. Fund raising not properly controlled or not in accordance with regulations.   | All councillors to be aware of need to check regulations before commencing fund-raising activities.<br>Effective financial management by RFO.   |                                |
| <b>7.</b> To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate. | <p>1. Lack of knowledge of budgetary process, and Council regulations.</p> <p>2. Lack of commitment to budgetary process.</p> <p>3. Inadequate consideration of requirements for annual precept.</p> <p>4. Calculation not in accordance with Council regulations.</p> <p>5. Inadequate internal controls with regard to monitoring expenditure.</p> <p>6. Reserves too low.</p> | <p>Include regulations in Standing Orders issued to all councillors. Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to one councillor or to councillor appointed as RFO</p> <p>As at 1. above<br/>Involve all councillors in budgetary process not solely the clerk.</p> <p>Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process to one councillor or to councillor appointed as RFO. Start consideration of calculation at least 4 months prior to submission date<br/>Create annual and 2/3 plans to assist in process.</p> <p>Checks by RFO and Internal Auditor.</p> <p>Checks by RFO and Internal Auditor.<br/>Financial and budget progress reports to all PC meetings.</p> <p>As at 5 above.</p> | Regular monitoring and review  |
| <b>8.</b> To explore all possible sources of income, and to ensure that   | 1. Lack of knowledge of possible sources of income e.g. grants.  | Appoint a councillor as Grants Officer to gain experience of all grants available and application procedures.   | Current situation satisfactory |

|   |  |   |   |
|---|--|---|---|
| <p>expected income is fully received.</p>   | <p>2. Lack of commitment to pursue possible sources of income.</p> <p>3. Receipts not banked or not banked promptly.</p> <p>4. Debts not pursued promptly.</p> <p>5. VAT claims not made promptly or made incorrectly.</p>     | <p>As at 1.</p> <p>Regular checks by councillor appointed as RFO.<br/>Internal audit checks.</p> <p>As at 3. above.<br/>Ensure Clerk has appropriate and up-to-date VAT official publications.<br/>Regular checks by councillor appointed as RFO.<br/>Internal audit checks.</p>  |   |
| <p><b>9.</b> To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored.</p> | <p>1. Inappropriate rate of pay to employees.</p> <p>2. Tax and NI arrangements not in accordance with regulations.</p> <p>3. Amounts paid to contractors not in accordance with contract and inadequately monitored.</p>      | <p>Ensure employee regulations are available and understood by Clerk.<br/>Checks by councillor appointed as RFO.<br/>Internal audit checks</p> <p>As at 1 above.</p> <p>Internal audit checks<br/>Checks by councillor appointed as RFO.<br/>Appoint councillor to monitor contract work carried out.</p>                     | <p>Salary reviewed annually.</p> <p>Audit procedures satisfactory</p> |
| <p><b>10.</b> To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.</p>                   | <p>1. Lack of knowledge of Council regulations and procedures.</p> <p>2. Late or non- submission of annual accounts.</p> <p>3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p> | <p>Include financial regulations in Standing Orders.<br/>Attend training seminars where available.</p> <p>Include a timetable in Standing Orders.<br/>Councillor appointed as RFO to monitor progress against timetable and report to PC meetings.</p> <p>Checks by councillor appointed as RFO<br/>Internal audit checks</p> | <p>Current situation satisfactory</p>                                 |

|  |  |  |  |
|--|--|--|--|
|  | 4. Inadequate audit trail from records to final accounts.  | As at 3 above.   |  |
| <b>11.</b> To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly maintained. | <p>1. Lack of knowledge of assets of Parish Council.</p> <p>2. Assets lost or misappropriated</p> <p>3. Inadequate or inaccurate valuation of the council's assets.</p> <p>4. Asset register not established or inadequately maintained.</p> | <p>Ascertain and record all assets for which Parish council is responsible.<br/>Create permanent asset register.</p> <p>Establish who is responsible for security and maintenance of each asset.<br/>Appoint councillor responsible for regular monitoring of location and use of assets.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary.<br/>Internal audit checks.</p> <p>Create asset register in accordance with Audit Commission requirements.</p> | Asset register is reviewed annually                        |
| <b>12.</b> To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.   | <p>1. Lack of knowledge of applicable legislation</p> <p>2. Lack of public awareness of applicable legislation.</p> <p>3. Failure to comply with applicable legislation.</p>   | <p>Clerk to have all appropriate legislation available.<br/>Review liabilities and responsibilities periodically at PC meetings.</p> <p>Include, as appropriate, in any public consultations.</p> <p>As at 1 above</p>   | Current situation satisfactory.<br>Training to be reviewed |
| <b>13.</b> To carry out adequate safety checks on all buildings, properties, and equipment   | 1. Lack of information on properties, buildings and equipment.   | Ensure that all current legislation and advice is held by Clerk.<br>Include in asset register all properties for which PC responsible.   | Reviewed regularly.  |



|   |   |   |                                       |
|---|---|---|---------------------------------------|
| <p>for which the council is responsible.</p>  | <p>2. Lack of knowledge of safety requirements.</p> <p>3. Lack of commitment to carrying out safety checks.</p>     | <p>Ensure that all current legislation and advice is held by Clerk. Place subject as item on PC meeting agenda at regular intervals.</p> <p>As at 2. above.<br/>Delegate responsibility for particular properties to individual councillors.</p>  |                                       |
| <p>14. To keep a secure but readily accessible copy of the Council's correspondence, papers and decisions</p> | <p>Such records are necessary to enable future reference by councillors as to what happened in the past and why</p> | <p>1.The Council will maintain a designated email address administered by the clerk.</p> <p>2. All emails sent and received will be securely stored and backed up on an external storage device. Paper records of correspondence, minutes etc will be digitalised and similarly stored securely.</p> <p>3.Long term storage of the Council's records archived at the Records Office</p> | <p>Current situation satisfactory</p> |

|   |   |  |                                       |
|---|---|--|---------------------------------------|
| <p><b>ALLOTMENTS</b></p> <p>15. Maintenance of Allotment Register</p> <p>Collection of Rent</p> | <p>Maintain proper register ensuring all amendments are properly recorded.</p> <ol style="list-style-type: none"> <li>1. Ensure agreement completed and signed by all parties before occupation.</li> <li>2. Review agreement periodically to ensure the adequacy of conditions.</li> <li>3. Advertise locally when vacancies and maintain a waiting list if over-subscribed.</li> <li>4. Ensure compliance with GDPR (As detailed in Tenancy Agreement)</li> </ol> | <p>Responsibility of Allotment Committee (currently solely Ms Johnson)</p> | <p>Current situation satisfactory</p> |
|---|---|--|---------------------------------------|

|  |   |   |  |
|--|---|---|--|
| <p>Rubbish on site/Vermin/Untidy Plots</p>   | <ol style="list-style-type: none"> <li>1. Maintain proper records of income received and banked.</li> <li>2. Encourage electronic payment of rents.</li> <li>3. Review allotment rents and charges annually as part of the budget process.</li> </ol><br><ol style="list-style-type: none"> <li>1. Define responsibility for site control.</li> <li>2. Allotments Committee to inspect the site twice a year.</li> <li>3. Enforce tenancy agreements.</li> <li>4. Notify allotment holder of the problem and serve notice where necessary.</li> </ol> | <p>Responsibility of Allotment Committee (Ms Johnson) and Clerk</p><br><p>Responsibility of Allotment Committee (Ms Johnson) and Plot Holders</p> | <p>Current situation satisfactory</p><br><p>Current situation satisfactory</p> |
| <p><b>BUS SHELTER</b></p> <p>16. Maintenance and Cleaning of Bus Shelter</p><br><p>Vandalism</p> | <p>Maintain proper register ensuring all amendments are properly recorded.</p> <ol style="list-style-type: none"> <li>1. Carry out periodic inspections for maintenance and cleaning.</li> <li>2. Maintain records of any work carried out.</li> <li>3. General good housekeeping is carried out and bus shelter maintained.</li> </ol><br><ol style="list-style-type: none"> <li>1. Arrange regular inspections.</li> <li>2. Liaise with local Police if necessary.</li> <li>3. Instigate appropriate action against offenders.</li> </ol>           | <p>Responsibility of all Parish Cllrs and item 2. Clerk</p>   | <p>Bus Shelter not yet installed.</p>  |

|   |  |  |  |
|---|--|--|--|
| <p>Insurance</p> <p>Slips and Trips - Risk of injury to pedestrians if they trip over objects or slip on debris</p> <p>Potential for vehicle on pedestrian collision - Risk of injury to pedestrians whilst waiting for a bus</p> | <ol style="list-style-type: none"> <li>1. Ensure that all risks are reviewed annually.</li> <li>2. Ensure that appropriate action is taken to provide cover for the coming year.</li> </ol><br><ol style="list-style-type: none"> <li>1. Bus shelter to be monitored on a regular basis for build-up of debris on floor</li> </ol><br><ol style="list-style-type: none"> <li>1. Maintenance check of shelter on regular basis</li> </ol> | <p>Responsibility of Clerk</p><br><p>Responsibility of all Parish Cllrs</p><br><p>Responsibility of all Parish Cllrs</p> |  |
|   |  |  |  |