

Kingsnorth Parish Council – Risk Assessment

“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”

This document has been produced to enable Kingsnorth 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 if required.

| FINANCE AND MANAGEMENT | | | | |
|------------------------|--|-------------|--|--|
| Subject | Risk(s) Identified | H/M/L | Management/Control of Risk | Review/Assess/Revise |
| Business continuity | Risk of Parish Council not being able to continue its business due to an unexpected or tragic circumstance | L | All files and recent records are kept at the Parish Office. Regular back-ups of files are made to an external source. In the event of the Parish Manager being indisposed the Assistant clerks will deputise on basic opening and running of the Parish Office with assistance from Councillors. In the event of the Grounds Supervisor being indisposed the Parish Manager will organise cover. | Existing procedures adequate. Review when necessary. |
| Precept | Adequacy of precept Requirements not submitted to Ashford Borough Council Amount not received from Ashford Borough Council | L L L | The Parish Council receives budget update information monthly. At the annual precept meeting the Parish Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Parish Manager. The Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Ashford Borough Council. The figure is submitted to Ashford Borough Council by the Parish Manager in writing. The Parish Manager informs the Parish Council when the monies are received. | Existing procedure adequate. |
| Financial records | Inadequate records Financial irregularities | L L | The Council has Financial Regulations that set out the requirements. Internal auditor carries out audit annually and reports any discrepancies which are corrected. | Existing procedure adequate. Review the Financial Regulations when necessary. |
| Bank and banking | Inadequate checks Bank mistakes | L L L | The Council has Financial Regulations that set out the requirements for banking, and reconciliation of accounts. If the bank makes an error this would be discovered when the Parish Manager reconciles the bank accounts once a month when the statements arrive; this would be dealt with immediately by informing the bank and awaiting their correction. The Parish Manager reviews the banking arrangements regularly | Existing procedure adequate. Review the Financial Regulations bank signatory list when necessary and especially after an AGM and an election. Monitor the bank statements monthly. |

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| Cash | Loss through theft or dishonesty | L | The Council has Financial Regulations that set out the requirements. Cash received is banked within 3 banking days. The Council's insurance policy has a Fidelity Guarantee. Cash not used where possible. | Existing procedure adequate. Review the Financial Regulations when necessary. Ensure Fidelity Insurance is adequate. |
| Reporting and auditing | Information communication Compliance | L L | A budget monitoring statement is produced at each Council meeting. A full list of payments and receipts to be signed is provided at the meeting and the financial records including a breakdown of receipts and payments balanced against the bank statement are presented. Council should regularly audit internally to comply with the Fidelity Guarantee. Internal auditor carries out audit annually | Existing communication procedures adequate. Council annually to appoint a Councillor to check financial records for Fidelity compliance |
| Direct costs Overhead expenses Debts | Goods not supplied but billed Incorrect invoicing Unpaid invoices | L M L L | The Council has Financial Regulations that set out the requirements. The Parish Manager checks each invoice for receipt of goods and accuracy. Each invoice is checked and countersigned by both signatories. Unpaid invoices to the Parish Council are pursued and where possible, payment is obtained in advance. | Existing procedure adequate. Review the Financial Regulations when necessary. |
| 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 if a payment is made using the S137 power of expenditure. | Existing procedure adequate. Parish Councillors request a copy of S137 rules if required. |
| Grants - receivable | Receipts of Grant | L | The Parish Council receives a regular grant from Ashford Borough Council annually paid in two instalments. Receipt is reported to the Council at the next meeting of the Council. Any one-off grants awarded would come with terms and conditions to be satisfied. | Existing procedures adequate. |
| Charges - Rentals payable | Payments of leases/rentals | L | The Parish Council presently pays £250 per month to Kingsnorth Recreation Centre Trustees for rental of Parish Office at Kingsnorth Recreation Centre as well as £398 per month for rental of our workshop. | Paid quarterly. |
| Charges - Rentals receivable | Receipt of rental Insurance implication | L M | Football Pitch - The Parish Manager issues an annual agreement for usage and both parties sign the agreement, and the Parish Council copy is held in Parish Council records. Payment is received by bank transfer each month. The Football Clubs arrange their own insurance and provide a copy to the Parish Council each year. | Existing procedure adequate. Review agreement and fees annually. Ensure payment and copy of insurance document received. |

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| Subject | Risk(s) Identified | H/M/L | Management/Control of Risk | Review/Assess/Revise |
| Best value Accountability | Work awarded incorrectly Overspend on services | L M | As per Financial Regulations normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Parish Manager would investigate the situation, check the quotation/tender, research the problem and report to Council. | Existing procedure adequate. Review Financial Regulations regularly. |
| Salaries and assoc. costs | Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue | L L L L L L 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. Salary is paid each month and reported to the Council. The Tax and NI contributions due are reported to the Council and signed off quarterly. The Tax and NI is calculated by our payroll provider each month. All Tax and NI payments are submitted in the Inland Revenue Annual Return. | Existing appointment and payment system is adequate. Staffing Committee to oversee where necessary. |
| Clerk/Other workers (casual) | Loss of Parish Manager Fraud Actions undertaken Health & Safety | L L L M L M | A contingency fund should be established to enable training for the CiLCA qualification in the event of the Parish Manager resigning. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud. The Parish Manager should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. All staff are provided with equipment as required and follow guidance set by the Parish Manager and external agencies. | Include in financial statement when setting precept. Existing procedure adequate. Purchase reference books where necessary. Membership of the SLCC. Monitor working conditions, Safety requirements and insurance regularly. Staffing Committee to oversee where necessary. |
| Councillor allowances | Councillors over-paid Income tax deduction | L | The Chairman has a budgeted annual allowance that is used if necessary for sundry items. Any expenses are claimed by presenting the relevant receipt to the Parish Council for approval. Expenses are monitored to ensure the budget is not exceeded and expenditure reported monthly to the Parish Council. Allowances are allocated to other Parish Councillors. | Existing procedure adequate. |
| Election costs | Risk of an election cost | L/M | Risk is higher in an election year. When an election is due the Parish Manager will obtain an estimate of costs from the Borough Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled. | Existing procedure adequate. |

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| VAT | Re-claiming/charging | L L | The Council has Financial Regulations that set out the requirements. VAT regulations are followed, and refund claims made every 6 months. | Existing procedure adequate |
| Annual return | Submit within time limits | M | Employer's Annual Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the Parish Manager. Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit. An extension is requested if required | Existing procedures adequate. |
| Legal powers | Illegal activity or payments | L | All activity and payments within the powers of the Parish Council to be resolved and minuted at full Parish Council Meetings. | All activities and payments minuted. |
| Council records - paper | Loss through: theft fire damage | L | The Parish Council records are stored at the Parish Office. Records include historical correspondence, minute books and copies, documents for ownership of property, records such as personnel, insurance, salaries etc. | Damage (apart from fire) and theft is unlikely and so provision adequate. |
| Council records - electronic | Loss through: Theft, fire, damage Corruption of computer | L M | The Parish Council's electronic records are stored on computers at the Parish Office. Back-ups of the files are taken at regular intervals to an external source. | Existing procedure adequate. |
| Insurance | Adequacy Cost Compliance Fidelity Guarantee | L L L M | An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place. | Existing procedure adequate. Review insurance provision annually. Review of compliance. |
| Data protection | Policy Provision | L | The Council is registered with the Data Protection Agency. | Ensure annual renewal of registration. |
| Freedom of Information Act | Policy Provision | L L | The Council has a model publication scheme for Local Councils in place. The Council can request a fee for any information requested to cover the cost of consumables and the Parish Manager's time. | Monitor and report any impacts of requests made under the FOI Act. |
| Meeting location | Adequacy Health & Safety | L M | The Parish Council Meetings are held at the Pavilion. The Grounds Supervisor holds a key as well as other council staff. The premises and the facilities are adequate for the Parish Manager, Councillors and Public who attend from Health & Safety and comfort aspects. Regularly assessed by Grounds Supervisor. Meeting are now made available online for residents to view. | Existing location adequate. |

| ASSETS | | | | |
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| Subject | Risk(s) Identified | H/M/L | Management/Control of Risk | Review/Assess/Revise |
| Pavilion | Loss or Damage/Break in Risk/Injury to third party(ies) | M L L L | Burglar alarm fitted. CCTV installed. Electrical equipment tested annually. Gas boiler serviced annually. Water Softener serviced annually. Area checked regularly for trip hazards. A defibrillator installed on the external wall of the pavilion. | Existing procedure adequate |
| Street Furniture, Playing Field Equipment Play Area Equipment Open Spaces MUGA Play Equipment Riverside Close Play Equipment | Loss or Damage Risk/damage to third party(ies)/property | L L L L | An asset register is kept up to date and insurance is held at the appropriate level for all items. Regular visual inspections of the Playing Field Riverside Close equipment by the Grounds Supervisor reported to the Parish Manager. Play Area equipment annual inspection carried out by Play Inspection Co. MUGA inspected before and after each booked use CCTV covers some areas Footpaths and Rights of Way to be visually inspected by Council staff discrepancies reported to the Parish Manager. | Existing procedure adequate. Review insurance requirements annually. |
| Noticeboards | Risk/damage/injury to third parties Damage to equipment | L M | Parish Council has 12 notice boards sited around the Parish. All locations have approval by relevant parties, insurance cover, inspected regularly by the Parish Manager and Grounds Supervisor – All noticeboards securely locked, and any repairs/maintenance requirements brought to the attention of the Parish Council. Keys held by the Parish Manager and Grounds Supervisor. | Existing procedure adequate. |
| Illegal Encampments Trespass Fly Grazing | Damage to grounds and property Loss of use of grounds and property | M M | Access to Playing Field limited by height barrier and bollards. Riverside Close overlooked by residential properties Powers in place to apply for eviction. Powers in place to deal with fly grazed livestock. | Existing procedure adequate |
| Office Furniture and Equipment Computer Equipment | Employee Health & Safety | L | The Parish Office is carpeted and equipped with desks, chairs, and lockable storage furniture. Visually inspected by the Parish Manager and Staff. There are 2 computers in the Parish Office, a shredder, kettle, telephone, and wireless router. All are PAT tested and set up with due regard to the physical comfort of the users | Existing procedure adequate |

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| Subject | Risk(s) Identified | H/M/L | Management/Control of Risk | Review/Assess/Revise |
| Maintenance Vehicle Maintenance Machinery | Loss or Damage Employee Safety | L M | Vehicle is fully insured and visually inspected every day. Record kept of mileage. No tools stored in van overnight. Maintenance machinery is stored in locked workshop Staff trained in use of all machinery. Staff issued with high vis clothing and protective footwear. | Existing procedure adequate |
| Website Security Misleading or inappropriate Content | Risk of website being hijacked Risk of inappropriate or libellous content | M L | Website service provided by external company. Communications Policy in force for postings on website and social media sites. All postings to go through the Parish Manager. Restricted admin rights | Existing procedure adequate |

| LIABILITY | | | | |
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| Subject | Risk(s) Identified | H/M/L | Management/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 (not 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 monthly. |
| Minutes/Agendas/ Notices/Statutory documents | Accuracy and legality Business conduct | L | Minutes and agenda are produced in the prescribed method by the Parish Manager and adhere to the legal requirements. | Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct. |
| | | L | Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair. | |
| Public Liability | Risk to third party, property, or individuals | M | Insurance is in place. Risk assessments regularly carried out to comply with requirements. | Existing procedures adequate. Ensure risk assessments are carried out. |
| Employer Liability | Non-compliance with employment law | L | Undertake adequate training and seek advice from the Kent Association of Local Councils. | Existing procedures adequate. |
| Legal Liability | Legality of activities Proper and timely reporting via Minutes Proper document control | M | Parish Manager to clarify legal position on proposals and to seek advice if necessary. | Existing procedures adequate. |
| | | L | Council receives and approves Minutes at monthly meetings. | |
| | | L | Retention of document policy in place. | |
| Safeguarding | Abuse of children or vulnerable adults using property controlled by Parish Council. | L | Safeguarding policy in place. Individual training ongoing. | Existing procedures adequate |

| COUNCILLORS' PROPRIETY | | | | |
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| Subject | Risk(s) Identified | H/M/L | Management/Control of Risk | Review/Assess/Revise |
| Members interests | Conflict of interest Register of Members interests | M M | Councillors have a duty to declare any interests at the start of the meeting. Register of Members Interest forms to be reviewed regularly by Councillors. | Existing procedure adequate. Members to take responsibility to update their Register. |
| Members' behaviour | Inappropriate or disturbing behaviour at meetings | L | Model Code of Conduct adopted | Existing procedure adequate |