

Risk assessment – Tidmarsh with Sulham Parish Council

Risk assessment is a general examination of working conditions, workplace activities and environmental factors that enable the identification of potential risks inherent in the place or practices. The parish council should then take all practical and necessary steps to reduce or eliminate the risks, as far as is practically possible.

This document should enable the parish council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Subject	Risk identified	Management of risk	Action
Costs and expenses	Incorrect invoicing Incorrect cheque for payment	At each council meeting a list of invoices awaiting payment is read out by the clerk. Cheques are checked by councillors and signed by two signatories. Cheque stubs are initialled by both signatories.	None
Debts	Loss of income from	Any unpaid invoices that may arise in the course of parish council duty are pursued by the clerk	None
Charges payable	Payment of charges	Charges for hire of hall and any other services are paid following receipt of an invoice	None
Salaries and expenses	Incorrect rates paid NI or tax wrong	Clerk only employee and paid monthly via cheque. Expenses paid by cheque when necessary and on production of a valid receipt. Clerk runs a payroll using HMRC's Basic tools and RTI systems to report to HMRC monthly on an automated system Clerk has contract of employment and salary set at start of employment	Annual salary review Internal audit annually Review annually
VAT	Re-claiming	Vat reclaimed annually, or earlier if a large sum is due. Parish council is not registered to charge VAT	None
Millennium Green	Charges arising	Parish council has agreed to take over day to day running of MG and will cover any costs incurred, including insurances and maintenance	Review annually
Legal powers	Illegal activity	All activities and payments within the parish council's power are resolved and minuted at full council meetings. S137 payments are noted as such in the minutes	Annual internal audit
Minutes, agendas and notices	Legality and accuracy	Minutes are approved and signed at next council meeting. Agendas and notices are displayed in accordance with legal requirements and agendas emailed to councillors prior to the meetings	None

Subject	Risk identified	Management of risk	Action
Members' interests	Register of Interests	Declarations of Interest are completed by all new councillors and individual's forms are reviewed regularly by councillors	Members responsible for updating
Insurance	Adequacy	Public Liability and Employer's Liability cover are compulsory.	Review annually
Parish council assets	Loss, damage, risk to third parties	Annual review of assets for insurance including maintenance and storage provisions RoSPA review of play equipment annually Assets register reviewed annually and a risk assessment undertaken for each individual asset	Review annually Weekly inspection of play area

Risk assessment – Financial management

Subject	Risk identified	Management of risk	Action
Precept and grants	Adequacy of Precept	Council has regular financial information provided when necessary. Estimates are prepared and precept agreed by full council.	None
	Non receipt of Precept	Precept is requested in writing by the clerk prior to the deadline and paid into the parish council bank account, in two instalments in April and September	None
Financial requirements		All financial records are kept by the clerk, who is the responsible financial officer to the council. No payroll is currently run by the parish council, in accordance with guidance from HMRC	Internal audit annually and end of year external audit by Mazars
Banking	Bank mistakes	Month bank statements are checked by Clerk on receipt. The council does not have any petty cash.	None

Risk Assessment Reviewed annually - last review March 2015