

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.”

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the employer to identify any and all potential risks inherent in the place or practices. Based on a recorded assessment the employer should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. Making sure that all employees are made aware of the results of the risk assessment.

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. 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.

Reviewed and agreed with minor amendments at the Parish Council meeting on 1st July 2025.

FINANCIAL AND MANAGEMENT				
Topic	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
Precept	Adequacy of precept	L	To determine the precept amount required, the precept is an agenda item at full Council. At the Precept meeting Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk. With this information 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 the District Council. This figure is submitted by the Clerk in writing to the District Council. The Clerk informs Council when the monies are received.	Existing procedure adequate
	Requirements not submitted to District Council	L		
	Amount not received by District Council	L		
Councillor allowances	Councillors over-paid Income tax deduction	L	No allowances are allocated to Parish Councillors.	No procedure required

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Bank and Banking	Inadequate checks	L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts once a month. These are dealt with immediately by informing the bank and awaiting their correction.	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary, especially after an AGM and an election. Monitor bank accounts.
	Bank mistakes	L		
	Loss	L		
	Charges	L		
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash received is banked within 5 banking days. There is no petty cash or float.	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and Auditing	Information communication	L	A monitoring statement is produced regularly before each Council meeting with the agenda, discussed and approved at the meeting. This statement includes, bank reconciliation, budget update, and a breakdown of receipts and payments balanced against the bank. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing communication procedures adequate.
	Compliance	M		The Council have appointed Cllr S M Ward as the Councillor Auditor for Fidelity Compliance.
Business Continuity	Risk of Council not being able to continue its business due to Clerk not being able to carry out duties.	L	The Council have appointed Cllr D Holmes to deputise should the need arise.	Review when necessary
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements.	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 S137 rules if required.

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Grants - receivable	Receipts of Grant	L	The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied.	Procedure would need to be formed, if required.
Election costs	Risk of an election cost	L/M	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the District 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
Charges – rentals receivable	Receipt of rental	L	The Clerk issues an agreement for usage along with all invoices. Both parties sign the agreement and the Parish Council copy is held in Parish Council records. The cheque / cash is received and banked. The Parish Council is notified accordingly.	Existing procedure adequate. Review agreement and fees annually. Ensure payment received.
Best value Accountability	Work awarded incorrectly	L	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 Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council.	Existing procedure adequate. Include when reviewing Financial Regulations.
	Overspend on services	M		
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, including a reference to the power used.	Powers are minuted when relevant.
VAT	Re-claiming/charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate
Data protection	Policy Provision	M	The Council is registered with the Data Protection Agency and has appointed a Data Protection Officer. The Clerk is trained and a GDPR Policy is in place.	Ensure annual review of registration and training

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Annual Returns	Submit within time limits	L	Employer's Annual Return is completed and submitted to HMR&C within the prescribed time frame by the Clerk. 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.	Existing procedures adequate
Minutes/Agendas/Notices Statutory Documents	Accuracy and legality	L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements.	Existing procedure adequate.
	Business conduct	L	Minutes are approved 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.	Members to adhere to Code of Conduct. Guidance/training to Chair should be given (if required).
Members interests	Conflict of interest	L	Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda.	Existing procedure adequate.
	Register of Members interests	M	Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update their Register.
Insurance	Adequacy	L	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.	Existing procedure adequate.
	Cost	L		Review insurance provision annually.
	Compliance	L		Review of compliance.
	Fidelity Guarantee	M		

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Employees	Loss of key personnel	L	Reference to the Continuity Plan should be made in case of loss of key personnel.	Existing procedure adequate.
	Fraud by staff	L	The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.	Employers Liability in place. Purchase revised books when necessary.
	Actions undertaken by staff	L	The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Membership of the appropriate bodies.
	Health & Safety	L	All staff should be provided with adequate direction and safety equipment needed to undertake the roles, ie. protective clothing and training.	Monitor working conditions, safety requirements and insurance regularly.
Salaries and associated costs	Salary paid incorrectly	L	<p>The Parish Council authorises the appointment of all employees. Salary rates are assessed annually and applied on 1 April each year.</p> <p>Salary analysis is produced by the Clerk monthly together with a schedule of payments to HMR&C (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using an HMR&C computer programme updated annually. All Tax and NI payments are submitted in the HMR&C Annual Return.</p> <p>The Clerk does not keep a time sheet and has a contract of employment and job description.</p>	Existing appointment and payment system is adequate.
	Wrong hours paid	L		
	Wrong rate paid	L		
	False employee	L		
	Wrong deductions of NI or Tax	L		
	Unpaid Tax & NI contributions to the Inland Revenue	L		
Direct costs Overhead expenses Debts	Goods not supplied but billed	L	<p>The Council has Financial Regulations which set out the requirements.</p> <p>At each Council meeting the list of invoices awaiting approval is distributed to Councillors, and considered.</p> <p>Both signatories check each invoice against the sum input online and associated paperwork. Council approves the list of requests for payment.</p>	Existing procedure adequate. Review the Financial Regulations when necessary.
	Incorrect invoicing	L		
	Cheque payable incorrect	L		

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Freedom of Information Act	Policy Provision	L M	The Council has a model publication scheme for Local Councils in place. There have been no major requests for information to date but the Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take more than 15 hours but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee.	Monitor and report any impacts of requests made under the F of I Act.
PHYSICAL EQUIPMENT OR AREAS				
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Allotments	Insufficient plot holders Poor cultivation Accident on site Unpaid annual allotment fees	M	Advertise allotments on social media. Ensure regular inspections of plots. Review rules and regulations. A Policy is in force. Collect rents ahead of the allotment year.	Clerk. Allotment committee. Clerk / Council. Clerk.
Assets	Loss or Damage Risk/damage to third party(ies)/property	L L	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions.	Existing procedure adequate.
Street furniture	Risk/damage/injury to third parties	L	The Parish Council is responsible for various items as listed on the Asset Register and all are covered by insurance. No formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with.	Existing procedure adequate.
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained.	Existing procedure adequate.

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	Loss of income or performance	L	All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.	Ensure inspections carried out.
	Risk to third parties	L	All assets are insured and reviewed annually.	
			No formalised programme of inspections is carried out on public amenity land, however all reports of damage or faults are reported to Council and/or dealt with.	
			The allotments are inspected on a monthly basis and any action required documented and dealt with as required. Play equipment and cycle racks owned by the Parish Council are inspected weekly by Cllr C Alpe who reports her findings to the Clerk, and annually by a ROSPA approved Company. No formal inspections are carried out to the cycle racks by the bus stop but all reports of damage or faults are reported to Council and/or dealt with. Any action required is documented and dealt with as required.	
Contractors	Public accident	M	Contractors are required to hold their own Public Liability Insurance.	No procedure required.
Council records – paper	Loss through: theft	L	The Parish Council records are stored at the Clerks home address. Records include historical correspondence, minute books, leases for land or property and records such as personnel, insurance, salaries etc.	Damage (apart from fire) and theft is unlikely and so provision adequate.
	fire	M	Records are in a locked filing cabinet (not fire proof)) and older more historical records at the Norfolk Archives.	
	damage	L	Information not required on a daily basis is held in a locked cabinet in the locked office at Hevingham village Hall.	
Meeting location and attendees	Adequacy	L	The Parish Council Meetings are held at the village hall.	Existing locations adequate. Standing Orders are in place.
	Health & Safety	L		

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			The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health and Safety and comfort aspects.	Public Liability Insurance is in place.
Notice boards	Risk/damage/injury to third parties Road side safety	L L	Parish Council has 2 notice boards sited around the village. All locations have approval by relevant parties, insurance cover and are inspected regularly - any repairs/maintenance requirements are brought to the attention of the Parish Council. Keys are held by the Clerk and Cllr D Holmes.	Existing procedure adequate.
Council records - electronic	Loss through: Theft, fire, damage, data corruption.	L	Although a computer is used to carry out Parish Council business, no actual records are retained on the computer – all necessary documents are printed and retained as a paper file - although the Clerk holds copies of some documents on a memory stick which is kept at her home. The Council has a .gov email account, used only by the Clerk and this is password protected. All Councillors have their own .gov email account for Parish Council business use only which is password protected. Councillors do not use personal email accounts for Parish Council business. The Clerk has access to all Councillors .gov email accounts for Data Protection and security purposes.	No procedure required.

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