



# ECCLESFIELD PARISH COUNCIL

*Serving your Community Since 1894*

## **Risk Assessment 2022/23**

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 Ecclesfield Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

| <b>AREA</b>             | <b>IDENTIFIED RISK</b>   | <b>LEVEL OF RISK</b> | <b>MAIN CONTROLS</b>  | <b>ACTION REQUIRED</b>   |
|-------------------------|--|----------------------|---|--|
| <b><u>FINANCIAL</u></b> |  |                      |   |  |
| Precept                 | Adequacy of precept in order for Council to carry out Statutory duties | L                    | <ul style="list-style-type: none"><li>• Annual budget produced.</li><li>• The Council receives monthly budget report.</li><li>• Monthly information and budget monitoring allows Council to estimate standing costs and costs of projects for the subsequent years.</li></ul> | <ul style="list-style-type: none"><li>• No action required.</li><li>• Existing procedure adequate.</li></ul> |

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| Financial Records          | Inadequate records leading to financial irregularities               | L | <ul style="list-style-type: none"> <li>Financial Regulations sets out requirement for production of records at meetings.</li> <li>Monthly information and budget monitoring.</li> <li>Adequacy checked as part of internal and external audits.</li> </ul>  | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul> |
| Bank and banking           | Inadequate checks/ bank mistakes                                     | L | <ul style="list-style-type: none"> <li>Financial Regulations set out setting out banking requirements and controls in place for electronic banking.</li> <li>Monthly bank reconciliation statement.</li> <li>All electronic payments made by at least two members of staff.</li> <li>All payments reported to Council and published on website.</li> <li>Adequacy checked as part of internal audit.</li> </ul> | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul> |
| Reporting and Auditing     | Communication of information   | L | <ul style="list-style-type: none"> <li>Financial matters are a regular item on the Agenda of the Council monthly meeting.</li> <li>Monthly checks by Councillors.</li> <li>Adequacy checked as part of internal and external audits.</li> </ul>   | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul> |
| Wages and associated costs | Salaries paid incorrectly<br><br>Incorrect HMRC NI and PAYE payments | L | <ul style="list-style-type: none"> <li>Salary payments included in monthly invoices listed for payment</li> <li>Payments checked and authorised by designated Councillor.</li> <li>HMRC payments included in monthly invoices listed for payment checked by designated Councillor.</li> <li>Adequacy Checked as part of internal and external audit.</li> </ul>   | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul> |
| Best Value Accountability  | Work awarded incorrectly.<br><br>Overspend on services               | L | <ul style="list-style-type: none"> <li>Parish Council procedure (as per Financial Regulations) to seek 3 quotes for all work estimated to cost over £100.</li> <li>For major projects, competitive tendering process would be initiated (as per Financial Regulations).</li> </ul>  | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate</li> </ul>  |

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|                          |  |   | <ul style="list-style-type: none"> <li>• Adequacy checked as part of internal and external audit.</li> </ul>   |  |
| <u>VAT</u>               | Unclaimed VAT refunds  | L | <ul style="list-style-type: none"> <li>• Refunds from HMRC for reclaimed VAT noted in lists of monthly income.</li> <li>• VAT incurred displayed in separate column in cash book.</li> <li>• Adequacy checked as part of internal and external audit.</li> </ul>   | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>      |
| <u>EMPLOYMENT ISSUES</u> |  |   |  |  |
| Working hours            | Over payment of wages for hours worked   | L | <ul style="list-style-type: none"> <li>• Council has responsibility for monitoring of hours worked for all employees.</li> <li>• Payments checked and authorised by designated Councillor.</li> <li>• Time sheets submitted to clerk</li> <li>• Wage cost submitted on a monthly basis as invoices to be presented for payment.</li> </ul>   | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>      |
| Working conditions       | Council non-compliant with contractual obligations; leading to discontented workforce. | M | <ul style="list-style-type: none"> <li>• Regular reviews of staff performance and working relationship with the Council.</li> </ul>  | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>      |
| Health and Safety        | Injury to staff in the working environment   | M | <ul style="list-style-type: none"> <li>• Provision of regular reviews of staff working procedures, risks involved and adequate direction on the safe use of any equipment required to undertake roles.</li> <li>• Established procedures as per Health and Safety policy.</li> <li>• Designated Health and Safety lead officer.</li> <li>• Regular (at least annual) reports to Staffing Committee.</li> </ul> | <ul style="list-style-type: none"> <li>• Continue programme of regular training to councillors and staff.</li> </ul> |
| Fraud                    | Fraud by employees   | L | <ul style="list-style-type: none"> <li>• Requirements of Fidelity Guarantee within insurance provision.</li> </ul>   | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>      |

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|   |   |   | <ul style="list-style-type: none"> <li>• Regular checks and internal controls on financial activity.</li> <li>• Adequacy checked as part of internal audit.</li> <li>• All electronically payments witnessed by two members of staff.</li> </ul>   |   |
| <u>INSURANCE PROVISION</u>              |   |   |  |   |
| Adequacy                                | Insurance provision inadequate for the risk identified  | L | <ul style="list-style-type: none"> <li>• Annual review is undertaken of all insurance arrangements.</li> <li>• Adequacy checked as part of internal audit.</li> </ul>  | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul> |
| Cost                                    | Best value practice not undertaken  | L | <ul style="list-style-type: none"> <li>• Cost of insurance provision and service provided by said provider reviewed annually.</li> </ul>   | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul> |
| <u>FREEDOM OF INFORMATION PROVISION</u> | Non-compliance with Freedom of Information Act statutory requirements                                       | L | <ul style="list-style-type: none"> <li>• Council has Model Publication scheme available on website and hard copy from the Clerk</li> <li>• Freedom of Information Request Policy.</li> </ul>   | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul> |
| <u>DATA PROTECTION</u>                  | Non-compliance with Data Protection Act and GDPR statutory requirements for registration as data controller | L | <ul style="list-style-type: none"> <li>• Clerk/staff and members undertaken training.</li> <li>• Council registered with ICO as a Data Controller.</li> <li>• Data/information audit complete and reviewed regularly.</li> <li>• Privacy notices available on website.</li> <li>• Policy for review of consents in place.</li> <li>• Retention and disposal policy adopted.</li> <li>• Security Incident Procedure/policy in place.</li> </ul> | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul> |
| <u>ANNUAL RETURN (HMRC)</u>             | Submission within time limits to avoid financial penalties  | L | <ul style="list-style-type: none"> <li>• Employers Annual Return to HMRC completed and submitted online within the required time frame by Clerk/RFO.</li> </ul>  | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul> |

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| <u>ANNUAL RETURN<br/>(TO EXTERNAL<br/>AUDITORS)</u>          | Submission within time limits to avoid financial penalties                          | L | <ul style="list-style-type: none"> <li>Figures for Annual return presented to Council for approval and signing</li> <li>Subsequently sent to internal auditor for completion and signing before being sent for External Audit.</li> </ul>  | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul>           |
| <u>LEGAL POWERS</u>  | Illegal activity and/or payments  | L | <ul style="list-style-type: none"> <li>All actions of the Parish Council noted in Minutes presented to all members.</li> <li>All resolutions for payment resolved at monthly meetings of Council.</li> <li>Council has General Power of Competence</li> </ul>  | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul>           |
| <u>STATUTORY<br/>OBLIGATIONS<br/>REGARDING<br/>DOCUMENTS</u> | Accuracy and legality of notices, agendas, Minutes                                  | L | <ul style="list-style-type: none"> <li>Minutes produced in the prescribed manner by the Clerk and adhere to legal requirements.</li> <li>Minutes are approved, signed and dated at the next meeting of the Council/Committee.</li> <li>Agendas and notices are produced in the prescribed manner by the Clerk and adhere to legal requirements.</li> <li>Agendas and notices are displayed according to legal requirements.</li> </ul> | <ul style="list-style-type: none"> <li>Consider purchase of fire-proof safe for storage of signed minutes.</li> </ul> |
| <u>MEMBERS<br/>INTERESTS</u>                                 | Non-registration of Disclosable Pecuniary interests leading to criminal prosecution | L | <ul style="list-style-type: none"> <li>Request for all members to declare any interests in business to be considered at all meetings.</li> <li>Registration of interests by members on prescribed SCC form.</li> <li>Responsibility of individual member to declare said interests.</li> <li>Register of interests forms displayed on Council website.</li> </ul>  | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul>           |
| <u>ASSETS<br/>MAINTENANCE</u>                                | Loss or damage.<br>Risk damage to third party                                       | L | <ul style="list-style-type: none"> <li>Annual review of assets undertaken for both insurance provision and external/internal audit requirements.</li> <li>Monthly agenda items – assets considered by council on a monthly basis.</li> </ul>   | <ul style="list-style-type: none"> <li>No action required.</li> <li>Existing procedure adequate.</li> </ul>           |

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| i) Community Hall<br>(temporarily closed)     | Damage to equipment.<br>Risk to third parties | L | <ul style="list-style-type: none"> <li>• Regular operational and maintenance checks/inspections undertaken by qualified contractor.</li> <li>• At least weekly inspections by Council staff.</li> <li>• Clerk possesses emergency powers to deal with urgent repairs.</li> <li>• Public Liability insurance in place.</li> <li>• Out of emergency contact arrangements in place.</li> <li>• All hall users sign a contract/agreement setting out expectations and requirements.</li> </ul> | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>                 |
| ii) Chapeltown Toilets                        | Damage to equipment.<br>Risk to third parties | L | <ul style="list-style-type: none"> <li>• Regular operational and maintenance checks/inspections undertaken by qualified contractor.</li> <li>• Council has a designated lead councillor including periodic checks.</li> <li>• Clerk possesses emergency powers to deal with urgent repairs.</li> <li>• Public Liability insurance in place.</li> <li>• Out of emergency contact arrangements in place.</li> </ul>  | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>                 |
| iii) Notice boards/benches                    | Damage to equipment.<br>Risk to third parties | L | <ul style="list-style-type: none"> <li>• Regular operational and maintenance checks/inspections undertaken by qualified contractor.</li> <li>• Clerk possesses emergency powers to deal with urgent repairs.</li> <li>• Notice board and bench provision considered by council on at least an annual basis.</li> <li>• Public Liability insurance in place.</li> </ul>   | <ul style="list-style-type: none"> <li>• Consider designated lead councillor for each one including periodic checks.</li> </ul> |
| iv) Open spaces trees, including Sussex Place | Damage to equipment.<br>Risk to third parties | L | <ul style="list-style-type: none"> <li>• Weekly operational and maintenance checks/inspections undertaken by qualified contractor.</li> </ul>  | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>                 |

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|                         |   |                     | <ul style="list-style-type: none"> <li>• Clerk possesses emergency powers to deal with urgent maintenance work.</li> <li>• Considered by Council on an annual basis.</li> <li>• Public Liability insurance in place.</li> </ul>   |   |
| <u>ASSETS</u>           | Poor performance of assets  | L                   | <ul style="list-style-type: none"> <li>• All assets owned by Parish Council are regularly reviewed.</li> <li>• All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council.</li> <li>• All assets insured.</li> <li>• Insurance provision reviewed annually.</li> </ul> | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>                       |
| <u>MEETING LOCATION</u> | Premises inadequate for needs of Council and inaccessible for members of the public   | L                   | <ul style="list-style-type: none"> <li>• All meetings of Ecclesfield Parish Council are either held in Council or another venue, which has adequate facilities for the hosting of meetings and can be conveniently access by car, foot etc.</li> <li>• Ensure that they fully DDA adequate.</li> </ul>                  | <ul style="list-style-type: none"> <li>• Action is being taken to ensure that the Council Offices are fully DDA compliant.</li> </ul> |
| <u>COUNCIL RECORDS</u>  |   |                     |   |   |
| Paper Records           | Loss of essential records through theft and/or fire damage.<br><br>Council Minutes, leases and historical correspondence.<br><br>Financial records. | L<br><br>L<br><br>L | <ul style="list-style-type: none"> <li>• All pre-2000 Parish Council Minutes are archived at central library all other minutes, leases and historical correspondence are stored in lockable metal cabinet.</li> <li>• Post 2020 all important paper documents are scanned and stored electronically.</li> </ul>         | <ul style="list-style-type: none"> <li>• Consider the purchase of a fire-proof secure cabinet.</li> </ul>                             |
| Electronic Records      | Loss through; theft, fire damage or corruption of computer  | L                   | <ul style="list-style-type: none"> <li>• Parish Council electronic records are stored on a secure cloud system.</li> <li>• Backups of electronic data are made at regular interval.</li> <li>• Monthly inspection of Council's systems.</li> </ul>  | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul>                       |

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| <u>OTHER</u> |   |   |  |   |
| Pandemic     | Risk to staff/members and council services due to a pandemic. | L | <ul style="list-style-type: none"> <li>• The Council has established policies and procedures in place.</li> <li>• Insurance provision in place and reviewed annually.</li> </ul> | <ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate.</li> </ul> |

**Key Levels of Risk**

**L=Low**

**M=Medium**

**H= High**

**Date Approved March 2022.....**

**Date to be reviewed March 2023.....**