



Introduction

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. 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 and volunteers are made aware of the results of the risk assessment.

This document has been produced to enable the 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.

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| FINANCIAL AND MANAGEMENT | | | | |
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| Subject | Risks Identified | H/M/L | Management control of risks | Review/Assess/Revise |
| Councillors | Losing Councillor membership or having more than 10 vacancies at any one time | L | When a vacancy arises there is a legal process to follow. This either leads to a by-election or into a co-option process. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting then appointment. If there are more than 10 vacancies at any one time on the Council it becomes inquorate (according to Standing Orders S4.1). The legal process of Cheshire West and Chester Council appointing members takes place. | Existing procedure adequate. |
| | Behaviour of councillor/s does not meet requirements of the Code of Conduct | L | All councillors are given a copy of the Code of Conduct on an annual basis and encouraged to attend Induction Training on taking office. Code of Conduct is reviewed regularly and updated in line with CHaLC advice and guidance. | Procedures of another body are adequate |
| | Conflicts of Interest | L | A situation that has the potential to undermine the impartiality of a person because of the possibility of a clash between the person's self-interest and professional interest or public interest. | Existing procedure adequate. |

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| | Precept requirements not submitted to CWaC in time Amount not received by CWaC at usual time | L | Precept should be considered by Council before the deadline - deadline should be ascertained from CWaC asap. The Governance Committee and the RFO apply robust monitoring of the Council's bank account and note when precept is received. Sufficient reserves held in order to maintain council services | |
| Financial records | Inadequate records Financial irregularities | L L | The Council has Financial Regulations which set out the requirements and are reviewed annually by the Full Council. Cash book reconciliation and bank statements scrutinised by Governance Committee and full council regularly. | Existing procedure adequate. |
| Bank and banking | Inadequate checks Bank mistakes Charges Loss of signatories Online banking | L L L L | The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts at the end of each month and any problems/irregularities are dealt with immediately by informing the bank and awaiting their correction. Monitor the bank statements monthly. Council would choose replacements this mostly happens after elections. The Clerk reviews the Councils banking arrangements regularly and reports any potential issues or changes needed to the Governance Committee | Review of Financial Regulations Annually. Existing procedures adequate. |
| Cash / Loss | Loss through theft or dishonesty Fraud by Clerk | L L | The Council has Financial Regulations which set out the requirements. Cash/cheques received are banked within 5 banking days. There is no petty cash or float. This is audited by the Internal Auditor annually. The requirements of the insurance to be adhered to with regards to Fraud. | Existing procedure adequate. Monitor working conditions and ensure adequate training and support in place. |
| Litigation | Potential risk of legal action being taken against the Council | L | Public liability insurance covers general personal injury claims where the Council is found to be at fault, but not spurious or frivolous claims - these cannot be insured against. Council is not bound by law to have written risk assessments (less than 5 employees), however, more written risk | Insurance is adequate for requirements |

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| | | | assessments are being created and requested of contractors/partners/service users in order to ensure minimum risk of litigation. | |
| Reporting and auditing | Information communication Compliance | L L | The Council are fully involved and engaged in monitoring the financial accounting. A Clerk's report is produced monthly and presented to Council, discussed and approved at the meeting. This report includes bank reconciliation and a breakdown of receipts and payments balanced against the bank. | Existing procedure adequate. |
| Council run activities | Risk of financial loss | L | Full costings of any events e.g. Great Boughton in Bloom are identified in advance and are monitored by the Service delivery Committee | Existing procedure adequate. Each activity needs to be assessed on an individual basis. |
| Grants and support - payable | Power to pay Authorisation of Council to pay | L | The council currently has the power to allocate grants. 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 will request S137 rules if required. |
| Grants - receivable | Receipts of Grant | L | All grants received have terms and conditions that are met fully by the council under current Financial Regulations. | Existing procedure adequate |
| Best value Accountability | Work awarded incorrectly Overspend on services | L L | Normal 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. This is covered in the Financial Regulations. | Existing procedure adequate. Include when reviewing Financial Regulations Annually. |
| Salaries and assoc. costs | Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax | L L L L | The Parish Council authorises the appointment of all employees through all council meetings. Salary rates are assessed annually by Council. Payroll for all staff Payroll has recently been outsourced following advice from CHaLC | Existing appointment system adequate. A Confidential session, at a nominated PC meeting, needs to |

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| Employers Annual Return | Unpaid Tax & NI contributions to the Inland Revenue Paying and accounting for NI and Tax of employees' salaries | L | and a monthly report detailing NI, tax and pension payments is received from the payroll provider. All liability for employer's annual return rests with payroll provider. | be held to carry out an annual review. Existing procedure adequate. |
| Employees | Loss of Clerk – dependence on an individual Lack of employee motivation/efficiency | L L | Deputy Clerk aware of key passwords to enable access to email system and familiar with some elements of the Clerk's role. Every member of staff has a job description and regular staff appraisals. Training provided as appropriate, and support given through identified structures i.e. VXCC Manager and Deputy Clerk line managed and supported by Clerk, Clerk supported by Chair/Vice Chair. Clerk is encouraged to attend networking events with other local Clerks. | Continuity plan in place Staff training plan needed Membership of the SLCC and CHaLC |

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| | Health and Safety | L | <p>Subgroup or Chair of Council regularly carries out unplanned spot checks on bank account and checks balances. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.</p> <p>Health & Safety issues are with regard to lone working, working at home and driving to/from Council meetings. The clerk's own car insurance includes business use. Lone working policy in place for VXCC Manager.</p> | <p>safety requirements and insurance regularly.</p> <p>Lone Working Risk Assessment needed.</p> |
| Councillor allowances | Councillors over-paid Income tax deduction | Negative | No allowances are allocated to Parish Councillors. | No procedure required. |
| Election costs | Risk of an election cost | H | Risk is lower in an election year. When a scheduled election is due the Clerk will obtain an estimate of costs from Cheshire West and Chester Council. There are no measures which can be adopted to minimise the risk of having elections, as this is a democratic process. | Council should consider saving each year to cover all costs |
| VAT | Re-claiming/charging | L | The Council has Financial Regulations which set out the requirements. VAT is claimed regularly. | Existing procedure adequate |
| Audit - Internal | Audit Completion within time limits | L | Internal auditor is appointed by the Council. Internal auditor is supplied with the relevant documents to audit and the form to complete and sign for the External Auditor. | Existing procedure adequate |
| Annual Return | Completion/Submission within time limits | L | 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 procedure 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, as per the Financial Regulations. | Existing procedure adequate. |

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| Minutes/ Agendas/ Notices Statutory documents | Accuracy and legality Business conduct | L L | Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements and best practice guidelines. Minutes are approved and signed at the following Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair. | Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct |
| Members interests | Conflict of interest Register of Members interests | L M | 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. Register of Members Interest forms should be reviewed regularly by Councillors. | Existing procedure adequate. Members take responsibility to update their Register |
| Insurance | Adequacy Cost Compliance | L L 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. Review insurance provision annually. |
| Open Spaces & Buildings | Loss of utilities at allotments Fly tipping Damage to play equipment Grounds maintenance Football pitch Maintenance of buildings Vandalism | L L M M L L L | Ensure that system is in place to report and rectify any faults – monthly inspections by Allotment Cllr and Clerk. Regular open spaces inspections and monitoring by Open Spaces Subgroup Monthly inspections and risk assessments by registered play equipment inspector and any high-risk elements identified considered by Open Spaces subgroup for action. Annual contract with local grounds maintenance provider, reviewed regularly and additional identified tasks included as needed. Lease arrangement with Dynamos Football Club to ensure maintenance of football pitch. Maintenance of Vicars Cross Community Centre delegated to Resources Committee and Centre Manager. Regular electric and gas maintenance contracts in place, fire risk assessment in place and regular building inspections carried out. Maintain liaison with law enforcement agencies, security reviewed on a regular basis. | Existing procedure adequate. |

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| 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. | Asset register to be updated annually |
| Maintenance | Poor performance of assets or amenities risk to third parties | L L | All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Council. All assets are insured and reviewed annually. | Existing procedure adequate. |
| Meeting location | Adequacy Health & Safety | L M | The Council Meetings are held at community buildings which are accessible to the public and adequate for the Clerk, Councillors and Public who attend from Health & Safety, Disability Discrimination and comfort aspects. | Existing location adequate. |
| Council records - electronic | Loss through: Theft, fire, damage corruption of computer | L M | Council's electronic records are stored on the Clerks computer. Back-ups of the files are taken at regular intervals and kept separately to the laptop. | Existing procedure adequate. |

Reviewed at meeting held on19 May 2025.....

Signed by:

Chair