

# Council & Financial Risk Assessment

Name of Organisation:	Birlinging Parish Council	Start Date:	01/03/2026
		Date of Assessment:	March 2026
		Date of Review:	March 2027

Hazard & Potential Consequences	Persons at Risk	Control Measures	Potential Severity of Harm (High, Med, Low)	Additional Control Measures Necessary	Likelihood of harm occurring (High, Med, Low)	Action by Whom	Action by When
<p><u>Protection of Physical Assets owned or managed by the Parish Council</u></p> <ul style="list-style-type: none"> <li>Office equipment</li> <li>Notice board</li> <li>War Memorial</li> </ul> <p>Risk – damage/vandalism/wear and tear/village appearance affected</p>	Parish Council/ Clerk/ Members of the public	<ul style="list-style-type: none"> <li>Insured: Gallagher</li> <li>Asset lists and inventory undertaken &amp; reviewed at least annually</li> <li>Disposals always reported and approved by Full Council and included in the minutes.</li> </ul>	Medium	Adhoc visual checks carried out by all and issues reported to Clerk	Low	All	Ongoing
<p><u>Maintenance of physical assets owned by the Parish Council</u></p> <p>See list of assets categories above</p>	Parish Council/ Clerk/ Members of the public	Regular periodic in-house & independent inspections & reviews undertaken for all physical assets	Medium	Adhoc visual checks carried out by all and issues reported to Clerk	Low	All	Ongoing

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Risk – damage/vandalism/wear and tear/village appearance affected							
<u>Maintenance and works carried out</u> Risks – unqualified contractors result in poor workmanship/additional costs/reputational damage	Parish Council	Ensure appropriate certificates are held by contractors carrying out maintenance works.	Medium	Certificates to verified with organisations	Medium	Clerk and Parish Council	Ongoing
<u>Events organised by the Parish Council</u> Risks – injury/personal liability claims/reputational damage/unbudgeted costs	Parish Council/ Clerk/ Members of the public	Individual event risk assessments undertaken and approved by the Council.	Medium				Ongoing
<u>Protection for Legal Liabilities</u> <ul style="list-style-type: none"> <li>• Public Liability</li> <li>• Officials indemnity</li> <li>• Employers Liability</li> <li>• Libel &amp; Slander</li> <li>• Personal Accident</li> <li>• Fidelity Guarantee</li> </ul> Risks – fraud/public reputational damage/unbudgeted costs	Parish Council/ Clerk/ Members of the public	Insured: Gallagher	Medium	Regular reviews of insurance cover	Medium	All	Ongoing
<u>Compliance with Employment Law and Inland Revenue Regulation including VAT</u>	Parish Council/ Clerk/ Members of the public	Annual VAT rebate from HM Revenue and Customs completed	Medium		Low	Clerk and	Ongoing

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Risks – fines/reputational damage/unbudgeted costs				Councillors to carry out random checks at meetings of documentation	Medium	Council lora	
		Use of Excel system to prepare VAT returns					
		Reconciliation of VAT returns to Excel sheet					
		Payroll completed by MFW and records printed and signed at monthly meetings					
		Monthly payment of PAYE & NIC by BACS to HMRC, signed off at monthly meetings					
		<p>Council to obtain professional HR Advice where necessary</p> <p>Council adheres to pension regulation requirements; offers NEST to qualifying clerk.</p>					

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<u>Health and Safety</u> <ul style="list-style-type: none"> <li>Risk Assessments</li> </ul> Risks – public liability claims/reputational damage/accident/injury/costs	Parish Council/ Clerk/ Members of the public	The following risk assessments undertaken annually and reviewed periodically: <ul style="list-style-type: none"> <li>Council &amp; Financial</li> <li>Events</li> <li>Litterpicking</li> </ul>	Medium	Council to approve risk assessments	Medium	All	Ongoing
<u>Contracts</u>	Parish Council/Clerk	Receive legal advice at appropriate level for the following: Leases Licences	Medium	Specialist advice sought where required	Low	All	Ongoing
<u>Keeping Proper Financial Records</u>  Risks – fraud/reputational damage/financial losses	Parish Council/ Clerk & RFO	Independent Internal Audit reported to Full Council. Accounts for payment – list included on Full Council agenda prior to signature of payments. Full monthly list of payments approved at Full Council meetings.	Medium	Councillors to carry out random checks  Chairman to inspect payments regularly	Low	All	Ongoing

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		All cheques/BACS payments to be approved by 2 councillors. Use of Excel accounting sheets Financial records presented Full Council monthly					
<u>Banking Arrangements</u> Risks – fraud/reputational damage/financial losses	Parish Council/ Clerk & RFO	Regular bank reconciliations undertaken for all bank accounts. Full Council verify bank statements and balances to bank reconciliation. Cheques received are recorded and banked promptly. Ensure that cash funds are spread around various banks to reduce the risk of any one institution becoming vulnerable.	Medium	Councillors to carry out random checks Chairman to inspect statements regularly	Low	All	Ongoing

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<u>Expenses – councillors</u>  Risks – fraud/reputational damage/financial losses	Parish Council	Reconciliations undertaken regularly. Expenditure reported at every Full Council meeting and reconciliation verified All expenses must be approved by the RFO Mileage claims checked against attendance register at other meetings and training events Use of shared transport with other councillors or staff required. Expenses policy in place All expenses must be approved by the RFO.	Low	None	Low	All	Ongoing

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<u>Expenses – staff</u> Risks – fraud/reputational damage/financial losses	Parish Council	The Clerk's expenses must be approved by the Chairman of the Parish Council.	Low	None	Low	All	Ongoing
		All payments signed by 3 councillors					
		Lists of all cheques/BACS payments circulated to all councillors prior to signature.					
		Receipts must be attached (with the exception of mileage claims)					
		Mileage claims checked against attendance register at other meetings and training events.					
		Use of shared transport with other councillors or staff required.					
<u>Ensuring adequacy of budget setting</u> Risks – over or under spend/reputational damage	Parish Council	Monthly variance analysis (15%) undertaken and reported to Full Council.	Medium	Reports provided 3 days before meeting to give time for review	Medium	All	Ongoing
<u>Ensuring adequacy of Annual Precept</u>	Parish Council	Budgeting process to include previous year's actual figures compared to budget	Medium	Budget reviewed in November to give sufficient	Medium	All	Ongoing

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Risks – over or under spend/reputational damage/future large precept rises to recover mistakes				review time for adoption in December			
<u>Accurate reporting of Council Business in Minutes</u>  Risk – Reputational damage/legal challenge	Parish Council Members	Draft minutes sent to all members with agenda. All committee minutes confirmed at monthly Full Council. Meetings and minutes properly numbered. Publish minutes on website.	Low	Meeting minutes to be numbered consecutively per municipal year and stored at clerks home.  Review archive storage for older minutes.	Low	Clerk	Ongoing
<u>Adoption and Adherence to the Code of Conduct</u>  Risk – Reputational damage/legal challenge	Parish Council Members	Procedures for Members adoption of the Code of Conduct. Each Member provided with copy of the Code Information pack provided for all new Members	Low	None	Low	All	Ongoing

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		Offer training for new councillors. DPI's for each member on website					
<u>Computer Failure</u>  Loss of data/reputational damage/GDPR breaches/ICO fines	Clerk	Data backed up on cloud storage  Occasional checks that all data is present.	Medium	Council to review systems regularly	Medium	All	Ongoing
<u>Coronavirus and infections diseases</u>  Risk – transmission of virus	Clerk/Councillors/Members of the public	Government guidance checked regularly.  Latest advice and guidance adhered to at all times.  Facemasks used at meetings if symptoms presented.	Medium	Advice and Guidance shared with councillors and staff	Medium	All	Ongoing
<u>Devolution and Local Government Reorganisation</u>	Clerk/Councillors	Risk of devolution of local services to the council affecting resources and precept costs to Birling.	High	Councillors to read all the briefings and plan and		Clerk/Councillors	Ongoing

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		Risk of local services being reduced due to efficiency measures at unitary authority.		liaise with County and Borough Members as changes are announced.	Med		