

WESTHALL PARISH COUNCIL Risk Assessment and Management for the period 1 April 2024 to 31 March 2025

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically.

RFO - Responsible Finance Officer PC – Parish Council ESC – East Suffolk Council SALC – Suffolk Association of Local Councils

Topic	Risk Id	H/ M/ L	Management	Staff Action	IA Freq.	PC Action
GDPR <i>Applicable to all Topics below.</i>	Personal data protection.	H	Ensure security of all data held and that users fully understand their obligations.	Remove personal data no longer required. Review GDPR & Data Protection Documents	At all Times  Annually	Clerk/RFO  GDPR & Data Protection Policy on website.
		L				
Precept	Not Submitted	L	Confirm non-receipt with ESC.  Quarterly review of budget to actual.	Diary RFO  Diary – RFO	Annual	Clerk/RFO  PC Review quarterly and adjust budget requirements as required.
		L				
Internet Banking	Fraud Transactions	M	All transactions to be verified by RFO and an authorised signatory. RFO/PC Ensure login details secure.	RFO – Make prompt payments of approved invoices.	At all Times	Signatories to be kept up to date. Review transactions at bi-monthly meetings.
Allotment Rent	Rental Letters	L	In October prior to Annual Allotment Meeting in November GDPR	Diary – prepare letters with details for online payments – RFO.	Annual Allotment Meeting in Nov.	Ensure records accurate and updated ready for internal audit by PC. Rules and Agreements signed.

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	Payment Handling	L	Received at Annual Allotment Meeting in November.	Receipts issued – RFO		Ensure all rental payments received and banked promptly. Remove all personal data on ex-allotment holders.
	Cash Banking	L	On receipt of majority payment. Accounts ledger updated.	Banked – RFO		Ensure payment fits duties.
Clerk Salary	Set Annual Salary (when updated by NJC).	L	Discussed at Meeting by PC and minuted. Salary figure calculation is prior to any PAYE tax deduction.	Minuted – RFO to contact SALC	Annual	Local Government Services (NJC) pay scales.
	Salary Payment	L	Payroll Service provided by SALC on a bi-monthly basis and includes Home Office Allowance. Clerk advises SALC of any expenses to be reimbursed.	Verify – RFO to contact SALC	Bi-Monthly	Salary Slip and any expenses incurred signed at bi-monthly meeting. Cheque or Online payment approved by 2 signatories.
	Wrong salary paid	M	SALC Payroll	Verify – RFO to contact SALC	Bi-Monthly	Any over/under payment adjusted at next submission
	PAYE Tax (Administered by SALC)	M	Clerk to liaise with SALC regarding other incomes and	Verify – RFO/SALC Payroll.	Bi-Monthly	PAYE Payslip approved/signed by 2 signatories at

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			update them on changes to Tax Code, etc.  PAYE deducted from Clerk Salary as advised by SALC Payslip.	Keep copy on file of Tax Code Notice.		meeting. RFO to do online payment to HMRC once authorised by signatory.
	PAYE not paid	L	Payments to HMRC requires to be paid by deadline stated.	Verify – RFO to contact HMRC	Bi-Monthly	PAYE payslip approved at next bi-monthly meeting and sent to. HMRC. HMRC records updated via internet/online
VAT	Analysis	L	In Accounts Spreadsheet	Verify – RFO	Annually or when amount due is over £100.	Verified to receipts. Ensure claims followed up within the year.
	Charged on purchase receipts	L	Check all receipts	Verify – RFO		
	Claim within time limit	L	Returns submitted	Verify – RFO		
Election Costs	Invoiced at rate by District Council	L	RFO check – PC Meeting minuted and paid	Verify – RFO	4 years	Ensure adequate funds available prior to year of election.
Donations	Agreement to pay	M	After consultation at meeting and minuted	RFO/PC	Annually	Consideration of received requests for donations to be verified and
		L	Reasonable Condition	Verify		
		L	RFO with Authorisation by PC	Verify – RFO		

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	Receipt obtained	M	Follow up and place in Accounts Spreadsheet.	Clerk		approved by PC and minuted.
Goods & Services	On agreement only if affordable in Budget	H	After consultation at several meetings and investigation of costing etc.	RFO/ Parish Councillors	Whenever	Ordered only if funds available and Agreed at PC meeting.
	Purchase	L	Once agreed at meeting and full analysis.	RFO		Payment made online by RFO with authorisation by signatory.
	Payment invoice	L	Signatory initials on Invoice, enter in Accounts Spreadsheet.	Payment made online by RFO with authorisation by signatory.		
Bank Reserves	Adequacy	L	Considered at Budget Setting.	RFO and PC Opinion	Annual	Review year spend. Discuss alternative funding.
Earmarked Reserves	Adequacy	L	Considered at Budget and Final accounts.	RFO and PC Opinion	Annual	If inadequate discuss alternative funding.
	Loss, Damage	M	Review adequacy of insurance cover.	RFO/Clerk and PC Opinion	Whenever	Update insurance and asset register if necessary; Asset value shown excluding VAT.
Assets	Maintenance	M	Annual maintenance inspection.	Appointed PC or Clerk	Annual	
	Risk or damage to third party property or individuals	M	Review adequacy of Public Liability Insurance.	RFO and PC Opinion	Whenever	
Staff	Loss of key personnel - Clerk	M	Hours, health, stress, training, sickness, ability.	Personal Communication	Whenever	Risk monitored and managed as appropriate. Find

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Financial Records	Fraud by Clerk	L	Fidelity Guarantee value appropriately set.	RFO and PC Opinion	Bi-monthly	alternative personnel. Verify by PC and internal audit.
	Inadequate records	L	RFO/Clerk check regularly. Set up internal audit review.	Present bank reconciliations. Appoint internal auditor.	Annually	Approval of bank reconciliation by PC. Agenda in March for PC approval.
Minutes	Accurate and legal	L	Reviewed, verified and signed at following meeting.	Agenda/Clerk	Bi-Monthly	Signed by Vice Chairman in Chairman absence.
Members interests	Declaration of Acceptance of Office & Declaration of interests	M	Complete information on the East Suffolk Register of Interests website.	PC's/Clerk	Following an election/co-option or when changes occur.	PC's
	Conflict of interest Declaration of interest on Agenda items.	L	Declared at meetings and minuted.	Agenda/Clerk	Bi-Monthly	Clerk
Grants District Council	Claims procedure	L	PC on Agreement only at meeting and minuted.	Agenda	Whenever	Only if funds quality and are available
	Receipt of grant	L	Check and receipt to DC	RFO/Clerk		
	Confirm use of grant	L	Letter to DC	RFO/Clerk		

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Village Car Park	Adequacy, Damage, upkeep	M	Discussed at PC Meetings at length. PC Agreement maintained.	Minutes – PC	Whenever	If funds inadequate find alternative funding. Update Accounts
Insurance	Adequacy	H	PC discuss at July meeting. Minute reasons for (increase/decrease/no change)	Diary/Agenda/ Clerk – obtain 3 quotes.	Annual	Ensure adequate at review meeting.
Internal Audit	Effectiveness	H	Appoint Internal auditor for year. PC Review/Discuss report and minute.	Diary/Agenda/ Clerk	Feb/March June	Ensure Internal Audit adequate and review system of working.
Reserves Policy	Adequacy	M	Review December. PC decision for forthcoming year.	Diary/Agenda/ Clerk	Nov/Dec Annually	Discuss and review adequacy of pre budgeted items
Risk Assessment	Updated	L	RFO identify changes report. Appointed Parish Councillor carries out Risk Assessment.	RFO	Annually	Present amended RA to PC for approval.
Budget	Adequate Funds for year.	H	RFO verify costs with Accounts Ledger. Estimate as necessary. Report to PC at meeting and minuted. Carry out half-year Budget Review to 31 <sup>st</sup> September.	Diary. Complete predicted budget paperwork Agenda item	Annual in Oct/Nov Jan Nov meeting	PC discuss at bi-monthly meeting, minuted. Set precept amount for financial year. Review by PC.
Government Devolution	Services passed down from County Council/District Council to PCs	H	PC to tender for services and ensure adequate funds to cover. Precept amount to be increased to cover.	Clerk to monitor essential services correspondence. RFO check funds.	Whenever	Identify need of service, create H&S Paperwork. Ensure Tender adequate.

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Pension for employees	Government legislation that all employers must register with Pensions Regulator	M	Once PC registered it must comply with staging dates and duties management. Is employee eligible?	RFO/Clerk to follow online advice from Pensions Regulator.	As advised by Pensions Regulator	Ensure staging dates, tasks and duties entered in diary. Complete tasks on-line.

Council to review document at least once during each financial year and action to be Minuted to evidence the review

Dates of Council's Review/Up-dates:

Date: 11/3/24

Signed: M. Rogers  
Cllr M Rogers

Verified by a Westhall Parish Council Member

Date: 11/3/24

Signed: S. Darch  
Cllr S Darch

Chairperson of Westhall Parish Council

Min No:324

