**Upton with Fishley Parish Council**

**Risk Assessment 2024**

**Administration and Finances**

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| --- | --- | --- | --- |
| **Process or Asset** | **Likelihood** | Impact | Mitigation |
| Financial Records – inaccuracies or loss of monies |  |  | Rialtas accountancy package used.  Internal controls are reviewed for effectiveness each year.  Bank reconciliations carried out monthly and reported to Council. Actual income and expenditure is compared at least quarterly, including at the year-end and presented to Council.  Schedule of payments is presented to Council at each meeting and supporting documentation is examined by at least one councillor.  Internal auditor is appointed to check processes and governance.  Internal Audit is reviewed each year.  Financial Regulations are reviewed each year.  Role of Responsible Financial Officer is reviewed each year.  Accounts and Governance are reviewed each year as part of the Annual Return process. |
| Legal Powers – not having correct legal power to carry out actions |  |  | Council has adopted General Power of Competence. |
| PAYE & NIC – returns not submitted or submitted late  Payroll – paid late |  |  | Council is registered with HMRC and clerk uses Basic Tools to calculate and submit payroll monthly. Any omissions would be flagged by HMRC. PAYE is paid monthly.  Clerk is paid monthly by standing order (£300) and the balance paid by online payment. |
| VAT – return submitted late |  |  | Rialtas software is used for Making Tax Digital and VAT return is submitted quarterly. Any omissions would be flagged by HMRC. |
| Precept – inadequate precept request |  |  | Clerk prepares draft budget, which is discussed at full Council, in December, and precept request is made before end of January. Any late return would be chased by BDC. |
| Minutes – security |  |  | Old, signed minutes have been deposited at Norfolk Archive Office for safekeeping. All minutes are stored on One Cloud and councillors all have a copy. |
| Electors’ Rights – failure to advertise |  |  | Clerk advertises the electors’ right to inspect the financial records, as required as part of the year-end process. The form is provided by external auditors. Clerk advertises this on Council’s website. |
| Document Control |  |  | All typed documents are stored on OneDrive. Documents are also increasingly stored in shared folder and as emails. Older papers are stored in a filing cabinet in the clerk’s home. |
| Councillors’ Register of Interests |  |  | Councillors complete a Register of Interests form when appointed/elected which is displayed on BDC’s website. There is a link to the relevant page from the Council’s website. |
| Insurance – Council under-insured |  |  | Council renews insurance annually.  Insurance schedule is shared with the councillors. |
| Clerk’s use of home as office |  |  | Clerk has appropriate chair, desk and computer equipment.  Clerk has annual eye examinations and is prescribed (and wears) glasses for IT work.  Clerk has attended Health & Safety training. |

**Assets and Land**

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| --- | --- | --- | --- |
| **Churchyard and Cemetery:** |  |  |  |
| Injury from falling headstone |  |  | Memorials are inspected from time to time by a qualified memorial mason and any dangerous headstones are laid down by the mason. Better fixings are used now for headstones so the number of dangerous headstones could be expected to reduce. |
| Trip hazards |  |  | Trip hazards are identified and repaired. If not possible to remove trip hazard, then the hazard is marked to made it clear to anyone visiting the site. |
| Trees – falling branches |  |  | Trees are reviewed by councillors from time to time. Last formal inspection by a tree surgeon was 2019. |
| **Play equipment:** |  |  |  |
| Injury caused by faulty equipment |  |  | RoSPA inspection is carried out each summer and remedial works are carried out where possible.  Equipment is inspected regularly by a councillor – currently Laura Davey. |
| Injury from trip or falling from play equipment |  |  | All surfaces under equipment meet current requirements and are checked by RoSPA annually.  Equipment is inspected regularly by a councillor – currently Laura Davey. |
| **Cargate Lane playing field:** |  |  |  |
| Injury |  |  | Any issues reported to the Council are acted upon where possible. |
| **Keith’s Meadow:** |  |  |  |
| Injury |  |  | At present a team of volunteers is working on the land and would report any issues.  Neighbours report any issues. |
| **Old Playing Field:** |  |  |  |
| Injury |  |  | Tenant is responsible for horses grazing on the land.  Tenant reports any general issues to the Council. |
| **Horses Head Green:** |  |  |  |
| Injury |  |  | Any issues would be reported to the Council. |
| **Pond:** |  |  |  |
| Drowning |  |  | Lifebelt is available at the pond.  Reeds are cleared regularly to ensure that the edge of the pond is clearly visible.  Annual review is carried out by Health & Safety consultant. |
| **Boat Dyke Moorings and Car Park:** |  |  |  |
| Drowning |  |  | Edges of dyke are kept clear of trip hazards and clearly visible.  Annual review is carried out by Health & Safety consultant.  Lifebelt is available from the staithe. |
| Injury |  |  | Boat owners are sent Health & Safety conditions for moorings.  Any issues reported to Council are acted on as appropriate. |

Adopted by the Parish Council on 1st February 2024

Signed: Debbie Durrant 1st February 2024