

**YEOVILTON & DISTRICT PARISH COUNCIL RISK ASSESSMENT 8th July 2025**

***“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. 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. This document has been produced to enable the Parish 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.

<b>FINANCE AND MANAGEMENT</b>				
<b>Subject</b>	<b>Risks Identified</b>	<b>H/M/L</b>	<b>Management/Control of Risk</b>	<b>Review/Access/Revise</b>
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance. Loss or theft/inability to access records.	L	Laptops All files and recent records are kept at the Clerk's home. The Clerk to make incremental backups of files to a cloud account on a weekly basis and full backups to the removable hard drive monthly. Hard drive to be held by Chairperson. A Full system backup is performed <b>before</b> any operating system update. Website is backed up by the host nightly.	Existing procedures adequate.
	Incapacity or resignation of Clerk	L	Designate a person to temporarily act as Clerk in an emergency.	Review.

	Failure to retain or secure the necessary number of members for a Council.	L	Clerk to maintain an up to date register of attendance. Advertise for an election immediately a vacancy exists. Co-opt members where no election is held.	Review. Attendance is recorded on the Minutes of each meeting.
Precept	Adequacy of precept.  Requirements not submitted to Somerset Council (SC) in the required timeframe.	L  L	The Council reviews the precept requirement annually and reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information, the Council agrees the precept amount to be requested from SC. This figure is submitted by the Clerk in writing to SC. The Clerk informs Council when the monies are received (approximately April). The Council also needs to have adequate reserves to deal with an emergency,	Existing procedure adequate.
Financial Records	Inadequate records.  Financial irregularities.	L  L	The Council has Financial Regulations that set out requirements and expectations.  An independent auditor has been appointed to review the processes. Payments are authorised at each meeting and recorded in the minutes. The Council has established a system of internal control.	Review Financial Regulations when necessary.

Bank and Banking	Inadequate checks. Charges.	L	The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts and statements. The Clerk reviews the Council's banking arrangements regularly. Two further Councillors have electronic access to view Council Bank statements etc.	Review the Financial Regulations when necessary and bank signatory list. Monitor the bank statements monthly.
Salary and association costs	Salary paid incorrectly. Wrong deductions of NI or Tax. Unpaid Tax & NI contributions to HMRC	L L L	The Parish Council authorises the appointment of all employees at Council meetings (currently just the Clerk), and has a contract of employment. Salary rates are assessed annually by the Council and based on agreed NJC rates.	Existing system adequate.
VAT	Reclaiming	L	VAT is accounted for in the accounts. Internal Audit includes a check on VAT accounting. VAT is reclaimed annually.	Adequate procedures in place.
Annual Return	Submitted within time limits	L	Annual Return is completed and submitted to the internal auditor for examination and signature. It is then sent to External Auditor if appropriate.	Adequate procedures in place.
<b>LIABILITY</b>				
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council Meetings. All activities and payments recorded and minuted.	All activities and payments recorded and minuted.

Minutes/Agendas/ Notices/Statutory documents	Accuracy and legality Business conduct	L	Minutes and agendas are produced by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agendas are displayed according to the legal requirements. Business conducted at Council meetings managed by the Chair.	Existing procedures adequate. Guidance/training to Chair has been undertaken. Members to adhere to Code of Conduct.
<b>Councillors' Propriety</b>				
Members Interests	Conflict of interest Register of Members' interests	L	Councillors have a duty to declare any interests at the start of the meeting. Code of Conduct Scheme in place which members are signatories to.	Existing procedure adequate. Members to take responsibility to update their Register.
Lack of knowledge by Councillors on their role, responsibility and accountability	Unable to support the community.	M	All Councillors offered training and refresher training.	Existing procedures adequate.

This Policy was adopted at the Parish Council meeting on the 18<sup>th</sup> March 2025. The Parish Council meeting reference is:

Next date for review is July 2026.