

## NEWINGTON PARISH COUNCIL RISK ASSESSMENT

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 possible.

This document has been produced to enable Newington Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

| FINANCIAL AND MANAGEMENT |                                                                                |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                  |
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| Subject                  | Risk(s) identified                                                             | H/M/L | Management/control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Review/Assess/Revise                                                                                                                             |
| Precept                  | Adequacy of precept in order for the Council to carry out its Statutory duties | L     | To determine the precept amount required, the Council receives quarterly budget update information. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Folkestone and Hythe District Council. The figure is submitted by the Clerk in writing. | Existing procedures ensure that an accurate Precept is requested.                                                                                |
| Financial Records        | Inadequate records and financial irregularities                                | L     | The Council requires Financial Regulations which set out financial management requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Financial Regulations adopted by Council on 9 September 2019 and reviewed 8 September 2025<br><br>Financial Reserve Policy adopted by Council on |

|                            |                                         |   |                                                                                                                                                                                          |                                                                                                |
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|                            |                                         |   |                                                                                                                                                                                          | December 2019 and reviewed March 2025                                                          |
| Bank and banking           | Lack of control over banking procedures | L | The Council requires Financial Regulations which set out banking requirements.                                                                                                           | Financial Regulations adopted by Council on 9 September 2019 and reviewed on 8 September 2025. |
|                            | Unauthorised payment of invoices        | L | Triple authorisation of all payment requires transaction to be set up by the clerk and authorised by two councillors. All five councillors are authorised to approve payments.           | Relevant procedures in place                                                                   |
|                            | Monitoring of bank account              |   | Reconciliation/reports presented at Parish Council meetings.                                                                                                                             | Relevant procedures in place                                                                   |
| Reporting and auditing     | Reporting Information and communication | L | Financial reporting is a meeting agenda item (Finance Report). Members have the opportunity to discuss, question, review financial matters during the bi-monthly Parish Council meeting. | Relevant procedures in place.                                                                  |
| Grants                     | Receipt of grants                       | L | Grant applications/procedures are followed and decisions shared with members as and when relevant.                                                                                       | Relevant procedures in place                                                                   |
| Grants and support payable | Authorisation of Council to pay         | L | All such expenditure must adhere to the Council's processes of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.                           | Existing procedures meet requirements.                                                         |
| Best value accountability  | Work awarded incorrectly.               | L | Financial Regulations followed. Quotations/estimates obtained where required.                                                                                                            | Financial Regulations adopted by Council on 9 September 2019 and reviewed 8 September 2025     |
|                            | Overspend on services.                  | M | Financial controls to be undertaken and monitored. Procurement procedures to be followed. Following                                                                                      |                                                                                                |

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|                              |                                                                                  |   | Parish Council approval, where possible, local trades people will be awarded contracts/work.                                                                                                                                                                           |                                                                                                                                 |
| Salaries and assoc. costs    | Salary paid correctly.<br>PAYE deductions calculated correctly and paid to HMRC. | L | Contract of Employment in place for all employees.<br>Annual review of salaries to be undertaken before Annual Precept is agreed.                                                                                                                                      | Existing procedures meet requirements.                                                                                          |
| Employees                    | Fraud by staff                                                                   | L | Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.<br>Finance reports presented.<br>End of Year information reported and independent internal audit carried out.                                                                           | Existing procedures meet requirements.                                                                                          |
|                              | Health and safety                                                                | L | All employees to be provided adequate direction and safety equipment needed to undertake their roles                                                                                                                                                                   | Regular monitoring of health and safety requirements.                                                                           |
| VAT                          | Reclaiming/charging                                                              | L | The Council requires Financial Regulations which set out the procedures to be followed.                                                                                                                                                                                | Financial Regulations adopted by Council on 9 September 2019. VAT reclaimed on an annual basis.<br>Reviewed on 8 September 2025 |
| Internal Audit Annual Return | Submit financial documentation as required within time limits                    | L | Internal Audit Annual Return completed and signed by the Council, submitted to internal auditor for completion and relevant checks.<br>The Clerk to ensure that further requests from the Internal Auditor are responded to promptly and reported to the Full Council. | Existing procedures meet requirements                                                                                           |
| Legal Powers                 | Illegal activity or payments                                                     | L | All activity and payments within the powers of the Parish Council to be                                                                                                                                                                                                | Existing procedures meet requirements                                                                                           |

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|                                                   |                                                                    |   | resolved/approved at full Council Meetings.<br>Control presented through quarterly finance reports                                                                                                                                              |                                                                                               |
| Minutes/agendas/ Notices and Statutory Documents` | Accuracy and legality relating to official business documentation. | L | Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are consecutively numbered, signed and dated by the chair. Agenda and minutes are published on the website.                 | Existing procedures meet legal requirements.                                                  |
| Members Code of Conduct                           | Members conduct                                                    | L | Members must adhere to Code of Conduct                                                                                                                                                                                                          | Requirement met                                                                               |
| Members interests                                 | Conflict of interests                                              | L | Declarations of interest by members at Council meetings.                                                                                                                                                                                        | Existing procedures meet legal requirements.                                                  |
|                                                   | Register of members interests                                      | L | Register of members interests – each councillor to check annually in (May or July) and additionally during the year when required. Updates to be passed on to the local authority                                                               | Members take responsibility to update annually in May or July and additionally when required. |
| Insurance                                         | Adequacy/cost/compliance/Fidelity Guarantee                        | L | An annual review is undertaken of all insurance arrangements to include: <ul style="list-style-type: none"> <li>• Employers and Employee liabilities</li> <li>• Fidelity</li> <li>• Public Liability</li> <li>• Assets and Equipment</li> </ul> | Existing procedure adequate. Insurance reviewed annually.                                     |
| Freedom of Information                            | Policy Provision                                                   | L | The Council will follow legal guidelines in relation to Freedom of Information requests.                                                                                                                                                        | Existing procedures meet requirements                                                         |
| <b>PHYSICAL EQUIPMENT OR AREAS</b>                |                                                                    |   |                                                                                                                                                                                                                                                 |                                                                                               |
| Assets                                            | Loss or damage<br>Risk/damage to third party/parties' property     | L | An annual review of assets is undertaken for insurance provision                                                                                                                                                                                | Existing procedures meet requirements                                                         |

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| Maintenance             | Poor performance of assets or amenities.<br>Risk to health and safety to the general public. | L      | All assets owned by the Parish Council are regularly inspected, reviewed and maintained. All repairs and relevant expenditure relating to repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. An annual inspection of play equipment is carried out by a qualified third party to comply with RoSPA Play Safety requirements. Reported faults/damage are dealt with promptly under the Clerk's delegated responsibilities. | Existing procedures meet requirements                                                            |
| Noticeboards            | Risk of damage                                                                               | L      | The Parish Council currently has three noticeboards. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance with Council procedures.                                                                                                                                                                                                                                          | Existing procedures meet requirements                                                            |
| Meeting locations       | Adequacy<br>Health & Safety                                                                  | L      | The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public. The venue is compliant with Equality Act.                                                                                                                                                                                                                                                                                        | Venue meets requirements.                                                                        |
| Council records – paper | Loss through:<br>Theft<br>Fire<br>damage                                                     | L<br>L | The Parish Council records are stored at the home of the Clerk/RFO. Records include historical correspondences, minutes, insurance policy and information, bank records, policies, data protection records, Members declaration of interests. All documents are kept secure.                                                                                                                                                                                            | Damage (apart from fire) and theft is unlikely and so provision meets the expected requirements. |

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| <b>Council records – electronic</b> | Loss through:<br>Theft, fire damage or corruption of computer | L | The Parish Council electronic records are stored on the Council laptop held with the Clerk/RFO at her home. A further backup is held with the Chair at his home. Backups of electronic data are made at regular intervals usually handed over to the Chair at meetings. All passwords are given to the Chair annually or again if amended between meetings. | Existing procedures meet requirements |
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Accepted by Newington Parish Council on 7<sup>th</sup> September 2026  
Next review date September 2027