

RISK MANAGEMENT SCHEDULE

Approved and Adopted at Full Council meeting on 27th June 2022

To be reviewed: May 2023

FINANCIAL				
Subject	Risk identified	Risk Level H/M/L	Management of Risk	Review
Financial controls	Non-compliance with Financial Regulations and consequent inadequate protection of public funds	M	Adopt and regularly review Financial Regulations.	Annually in May by Full Council. Interim reviews by F & GP committee
Legal Powers	Council making payments without legal power to spend	L	RFO is trained and receives advice/support from GAPTC/SLCC. Powers to spend are noted on monthly payments report approved by Full Council. Council has General Power of Competence.	Ongoing Monthly Ongoing
RFO not completing statutory tasks	Council operating outside legal framework	M	Accounts reviewed monthly by Full Council.	Ongoing

			<p>Chair of F & GP conducts six-monthly review of financial paperwork and procedures and reports to Full Council.</p> <p>Interim and final internal audit reports and external audit reports submitted to Full Council.</p> <p>Training given to RFO, as appropriate.</p>	
Annual Return	Not submitted in time	L	On agenda for each Annual Meeting.	Annually
Precept	Not requested	L	Council minute at January Full Council meeting when budget is agreed. Precept request prompted by Bborough Council. RFO informs Chair and Chair of F&GP when precept request is submitted.	Annually
	Not received	L	<p>Diarised by RFO.</p> <p>Bank signatories also have access to bank records. Sufficient reserves held to continue operation if precept is delayed.</p>	Annually
	Inadequate to meet expenditure needs of Council	M	<p>Precept based on robustly costed standing committee action programmes. Approved by Full Council, which also receives monthly comparisons of expenditure against budget.</p> <p>Precept is open to scrutiny by electorate.</p>	Annually Monthly
Borrowing	Insufficient funds to meet loan repayments	L	Repayments included in budget setting. Sufficient general reserves held to meet shortfalls in cashflow.	Annually
Banking	Cash and cheques not banked	L	<p>Monthly bank reconciliations by RFO which are checked by Chair of F&GP at least six-monthly.</p> <p>Minimal cash held. Payers strongly encouraged to use online banking.</p>	Annually
	Misappropriation of funds / fraud	M	<p>All payments authorised by 2 signatories, who have online access to bank records. RFO has access to bank records but is not a signatory.</p> <p>Fidelity insurance of £500,000 in place.</p>	Ongoing, and annually via Financial Regulations

Staff and Councillor competence	Absence of appropriate skills in staff and Councillors	L	RFO and F&GP members have appropriate financial skills, which are kept up to date, by CPD training and NALC/SLCC updates. Training regarding financial systems provided by RFO for new Councillors.	Ongoing
Financial Records	Loss/destruction of records	L	Cheque books held in fireproof cabinet, bank statements and accounting records in Scribe available online. Computer data backed up and held off site by RFO.	Ongoing Weekly
Payroll	Incorrect payment of staff salaries or NI, pension contributions.	L	Use of payroll bureau for salaries. Internal auditor reviews comparison of payroll records to accounting statements.	Annually
	Non-compliance with auto-enrolment procedures	M	Pensions status of all staff reviewed by Personnel subcommittee annually. Legislative updates provided by Gloucestershire Local Government Pension Scheme and RFO receives prompts regarding re-enrolment from Pensions Authority.	
VAT	VAT not reclaimed	L	Claims made quarterly by RFO. Checked as part of internal control and internal audit checks. Chair of F&GP will review in six-monthly checks.	6 monthly
Elections	Insufficient funding to meet election costs	L	Budget set aside annually and moved to earmarked reserves to meet possible election costs. Sufficient earmarked reserves maintained to meet unexpected expenses.	Annually
Insurance	Adequacy	M	Clerk reviews when asset register updated. Insurance arrangements reviewed annually by Full Council. Internal auditor checks insurance arrangements.	Ongoing and annually
	Compliance	M	Alarm and fire systems serviced annually. Portable appliance testing.	Annually

MANAGEMENT				
Subject	Risk identified	Risk Level H/M/L	Management of Risk	Review
Continuance of business	Unexpected closure of office due to fire, theft, flood, terrorism, hacking etc	M	Weekly back ups of PC files (confidential ones) on hard drive kept away from office and use of shared drive. Emergency procedures policy in place and key tasks allocated to individual councillors. Key risks insured.	Annually
Continuity of staff	Absence of Clerk – resignation / long term illness	M	Other Parish Office staff and/or use of locums via GAPTC.	Ongoing
Loss of records	Loss of paper records	L	All key paper documents have electronic versions which are backed up or accessible on website and/or shared drive. Policy in place for retention and archiving of records.	Annually
Health and Safety of staff	Injury to staff while at work	L	Staff operate in accordance with Health and Safety policy and Lone Working policy. Staff alert Councillors to potential risks. Employers' Liability Insurance in place.	Ongoing Policies reviewed annually
Health and Safety of visitors	Injury to visitors when on premises or attending events run by hirer	L	Log of visitors maintained in case of fire. Hirers responsible for people they invite onto premises and are covered by their own public liability insurance.	Ongoing
	Injury to visitors attending Parish Council events	M	Full risk assessment carried out for each event. Public liability insurance in place.	Annually or prior to each event
Health and Safety of volunteers	Injury to volunteers working on rights of way	M	Accompanied by councillor who will give training in use of equipment. Risk assessment to be completed by the person leading every working party.	Ongoing

Contractors	Risk to public resulting from actions of contractors	M	All proposed works subject to production of method statement, risk assessment and evidence of insurance cover.	Ongoing
Partner organisations	Significant injury or other adverse impact on those attending events or sessions; Reputational damage	M	Appropriate due diligence will be undertaken in relation to all partner organisations where a significant risk is identified including: provision of proof by the partner organisation that it has an appropriate risk assessment and insurance cover	Ongoing
Allotment tenants	Risk of injury to tenants	L	Safety notes provided to all tenants at start of tenancy.	Ongoing
Outbreak of a High Consequence Infectious Disease	Illness of Councillors, staff and members of the public Interruption to business continuity	M	Procedures to be followed set out in High Consequence Infections Disease Policy. Risk assessment of Stanton Suite and steps taken to mitigate health and safety risks. Appropriate procedures in place to continue Parish business including home-working and remote meeting technologies.	Ongoing
PROCEDURAL				
Subject	Risk identified	Risk Level H/M/L	Management of Risk	Review
Legal Powers	Council acting outside its powers	L	Clerk is CiLCA qualified and undertakes continuous Professional Development through GAPTC and SLCC. All activities are approved by Council resolution, as appropriate, and minuted. Councillors receive training on appointment and ongoing training.	Ongoing
	Committees and Working Groups exceeding delegated authority	L	Terms of Reference in place for all committees. Working groups to be used for tasks and do not have delegated authority to make decisions.	Annually

Documents	Accuracy of records	L	All agendas are overseen by the Clerk and prepared by the Clerk or another member of Parish Office staff as appropriate, in liaison with the Chair of Council or standing committee. All minutes are approved by Full Council or the standing committee at the next meeting.	Monthly
	Non-compliance of minutes and agendas with statutory regulations	L	Clerk is CiLCA qualified and Council operates within standing orders and financial regulations based on NALC model. Administrative Officer is studying for CiLCA. All Councillors are expected to have read the standing orders and financial regulations.	Ongoing
Freedom Of Information Act 2000	Non-compliance with Act	L	Council operates publication scheme following ICO model and this is published on website with procedures for making an access request.	Ongoing and review annually
Data Protection Act 2018 (General Data Protection Regulations)	Non-compliance with Act	L	Comprehensive data protection policy in place and compliance with GDPR is in place and set out in GDPR policies. Annual registration with ICO.	Annually
Public liability	Failure to provide duty of care to the public	M	£10M Public and Products Liability Insurance held to cover claims for death to others caused by Council's staff or products	Annually
Contractors	Risk to public resulting from actions of contractors	M	All contractors as part of terms and conditions must submit a risk assessment covering Health and Safety and evidence of insurance cover prior to the commencement of the contract.	As needed
ASSETS				
Subject	Risk identified	Risk Level H/M/L	Management of Risk	Review
Asset Register	Non- recording of assets	L	Clerk maintains asset register which is checked as part of internal audit process. Total asset figure is shown on annual return which is approved by Full	Annual

			Council. Asset register is reviewed at the Annual Meeting.	
	Assets not insured or under insured	M	Insurance cover reviewed by Clerk on acquisition of new assets. Cover also reviewed at each at Annual Meeting.	Ongoing
Maintenance of assets	Health and Safety risk to public using hall or outdoor gym equipment	M	Maintenance checks of gym equipment and ChatShak weekly by Parish Office staff. Small appliance testing carried out annually. Deposits taken from hirers of hall to cover damage. All assets insured. All hirers must sign terms and conditions of use of Stanton Suite which includes compliance with Health and Safety regulations.	Weekly
Contractors	Damage to assets through bad workmanship	L	Use of trusted contractors with adequate public liability insurance.	Ongoing
Allotments	Poor upkeep of allotments	L	Tenancy rules provided to all allotment holders. Regular inspection routines to maintain consistent standard. Process for eviction of tenants not complying with rules.	Ongoing and quarterly inspections
COUNCILLOR CONDUCT				
Subject	Risk identified	Risk Level H/M/L	Management of Risk	Review
Code of Conduct	Non-compliance	M	Councillors are required to comply with the Code of Conduct. New Councillors attend external and internal training. Chair will, on advice of Clerk, raise incidents of non-compliance with Councillors. Monitoring Officer to be informed by the Clerk in cases of non-compliance.	Annually

Register of Members' Interests	Non-disclosure of interests	L	<p>Clerk receives declaration forms from Councillors on appointment and lodges with borough solicitor. Forms updated annually, as appropriate.</p> <p>Agenda item at each meeting of Full Council and standing committees requesting declaration of interests pertinent to the agenda.</p>	<p>Annually</p> <p>Monthly</p>