

RISK MANAGEMENT SCHEDULE

Approved by Council Minute 18/18/19 16th May 2018

To be reviewed: May 2019

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	Ongoing Monthly
RFO not completing statutory tasks	Council operating outside legal framework	H	Accounts reviewed monthly by full council. Member of F & GP conducts quarterly review of procedures.	Ongoing

			Internal and external audit reports submitted to full council Training given to RFO, as appropriate	
Annual Return	Not submitted in time	L	Chairman of F & GP committee oversees	Annually
Precept	Not requested	L	Council minute. Precept request prompted by borough council	Annually
	Not received	L	Diarised by RFO. Bank signatories also have access to bank records. Sufficient reserves held to continue operation if precept is delayed	Annually
	Inadequate to meet expenditure needs of council	M	Precept based on robustly costed standing committee action programmes. Approved by full council, which also receives monthly comparisons of expenditure against budget. Precept is open to scrutiny by electorate.	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	Bank reconciliations checked by member of F&GP at least quarterly. Minimal cash held. Payers encouraged to use online banking.	Annually
	Misappropriation of funds / fraud	M	All payments authorised by 2 signatories, who have online access to bank records. Fidelity insurance of £250,000 in place	Ongoing, and annually via Financial Regulations
Staff 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	Ongoing
Financial Records	Loss/destruction of records	L	Cheque books held in fireproof cabinet, bank statements 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 F& GP committee annually.	
VAT	VAT not reclaimed	L	Claims made every 4 months. Picked up by internal control and internal audit checks. Chairman of F&GP oversees	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	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 on hard drive kept away from office. 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	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 / Office 365 OneDrive. 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	Ongoing Policies reviewed annually

			Employers' Liability Insurance in place	
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	Ongoing
Contractors	Risk to public resulting from actions of contractors	M	All proposed works subject to production of method statement and evidence of insurance cover	Ongoing
Allotment tenants	Risk of injury to tenants	L	Safety notes provided to all tenants at start of tenancy	Ongoing
PROCEDURAL				
Subject	Risk identified	Risk Level H/M/L	Management of Risk	Review
Legal Powers	Council acting outside its powers	L	Clerk to be CiLCA trained and to undertake continuous Professional Development through GAPTC and SLCC All activities to be approved by council resolution and minuted Councillors to receive training on appointment and updated as necessary	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 checked by chairman of council or standing committee. All minutes are approved by full council at subsequent 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	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 1998	Non-compliance with Act	L	Comprehensive data protection policy in place	Annually ¹
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 health and safety assessment / method statement 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 council.	Annual
	Assets not insured or under insured	M	Insurance cover reviewed by Clerk on acquisition of new assets. Cover also reviewed annually by chairman of F & GP committee	Ongoing
Maintenance of assets	Health and Safety risk to public using hall or outdoor gym equipment	M	Maintenance checks of gym equipment weekly. Small appliance testing carried out annually. Deposits taken from hirers of hall to cover damage	Weekly

¹ New General Data Protection Regulations come into effect May 2018. To be reviewed

			All assets insured	
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	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 sign undertaking to comply. New councillors attend training. Chairman will, on advice of clerk, raise incidents of non-compliance with councillors.	Annually
Register of Members' Interests	Non-disclosure of interests	L	Clerk receives declaration forms from councillors on appointment and lodges with borough solicitor. Forms updated annually, as appropriate. Agenda item at each meeting of full council and standing committees requesting declaration of interests pertinent to the agenda.	Annually Monthly