**CAWOOD** **PARISH COUNCIL – RISK ASSESSMENT MANAGEMENT SCHEDULE 2021**

* **Risk assessment is a systematic general examination of the activities of the Parish Council to enable potential risks to be identified.**
* **The Parish Council, based on the recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks identified.**
* **This document has been produced to enable Cawood Parish Council to assess the risks inherent to its activities and satisfy itself that it has taken all reasonable steps to minimise them.**

| **AREA**  | **IDENTIFIED RISK**  | **LEVEL OF** **RISK** | **CONTROLS**  | **ACTION REQUIRED** |
| --- | --- | --- | --- | --- |
| **FINANCIAL** |  |  |  |  |
| **Precept** | **Adequacy of precept in order for Council to carry out Statutory duties** |  | * **Yearly external audit documents allow Council to estimate standing costs and costs of projects for the subsequent years.**
* **Balance sheet (incorporating all income and expenditure) utilised and updated weekly enabling on the spot fund checking**
* **Bank statements available to the PC via online document sharing**
* **All income and expenditure recorded on meeting agenda/minutes**
 | * **Budget production not necessary for a smaller Parish Council; a budget forecast to be put in place as a reference document for expenditure**
 |
| **Financial Records** | **Inadequate records leading to financial irregularities** |  | * **Financial Regulations set out a requirement for production of records at meetings.**
* **Council to ratify and authorise all payments at ordinary meetings. All financial obligations to be resolved and documented in the minutes before any commitment unless emergency spend by the Clerk in conjunction with the Chairman as set out in Financial Regulations.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **Bank and banking**  | **Inadequate checks/ bank mistakes** |  | * **RFO now uses electronic banking.**
* **Monthly bank reconciliation statement copy to all Councillors**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **Reporting and Auditing**  | **Communication of information** |  | * **Financial matters are a regular item on the Agenda of the Council monthly meeting.**
* **All income and expenditure is communicated at ordinary meetings along with all bank statements**
* **Internal control complete quarterly spot checks on balance sheet, invoice/receipts file, and bank statement**
* **Scrutiny of financial records by the appointed internal auditor**
 | * **No action required.**
* **Existing procedure adequate**
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| **Wages and associated costs** | **Salaries paid incorrectly****Incorrect HMRC NI and PAYE payments** |  | * **Salary payments included in monthly bank statements are managed by Autela Payroll Company**
* **Autela Payroll provide monthly wage slips**
* **HMRC quarterly payments included in monthly invoices**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **Best Value Accountability** | **Work awarded incorrectly.****Overspend on services** |  | * **Parish Council procedure (as per Financial Regulations) to seek where possible 3 quotes for all work estimated to cost over £250**
* **For major projects, competitive tendering process would be initiated (as per Financial Regulations)**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **VAT** | **Unclaimed VAT refunds**  |  | * **Claims for refunds from HMRC for reclaimed VAT made 6 monthly.**
* **VAT incurred displayed in separate column on spreadsheet**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **EMPLOYMENT ISSUES** |  |  |  |  |
| **Working hours** | **Over payment of wages for hours worked** |  | * **Staffing Committee has responsibility for monitoring hours worked by employees, including overtime and training**
* **Time sheets submitted to line manager where necessary**
* **Wage cost submitted on a monthly basis as invoices to be presented for payment.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **Working conditions** | **Council non-compliant with contractual obligations; leading to discontented workforce.** |  | * **Regular reviews of staff performance and working relationship with the Council**
* **Training opportunities are actively encouraged**
 | **Ensure all staff have access to reviews, etc** |
| **Health and Safety** | **Injury to staff in the working environment** |  | * **Provision of regular reviews of staff working procedures, risks involved and adequate direction on the safe use of any equipment required to undertake roles.**
* **Health & Safety Policy**
* **Clerk has completed working from home risk assessment**
 | **Provide extensive health and safety guidance to all staff on a regular basis in conjunction with regular reviews of working practices and risk assessments.** |
| **Fraud and non compliance of Employment Laws** | **Fraud by employees** |  | * **Insurance in place.**
* **Membership of YALC/NALC.**
* **Adequate level of Fidelity insurance cover, with a minimum of £150,000. BHIB**
* **Regular checks and internal controls on financial activity including use of debit cards**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **INSURANCE PROVISION** |  |  |  |  |
| **Adequacy** | **Insurance provision inadequate for the risk identified** |  | **Annual review is undertaken of all insurance arrangements prior to renewal** | * **No action required.**
* **Existing procedure adequate**
 |
| **Cost** | **Best value practice not undertaken** |  | **Cost of insurance provision and service provided by said provider reviewed annually.** | * **No action required.**
* **Existing procedure adequate**
 |
| **FREEDOM OF INFORMATION PROVISION** | **Non-compliance with Freedom of Information Act statutory requirements** |  | * **Council has Model Publication scheme available on website and hard copy from the Clerk**
* **Freedom of Information Request Policy**
 | * **No action required.**
* **Existing procedure adequate**
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| **DATA PROTECTION** | **Non-compliance with Data Protection Act and GDPR****statutory requirements for registration as data controller** |  | * **Clerk/RFO has undertaken training**
* **All Councillors have access to training documents**
* **Council registered with ICO as a Data Controller**
* **Data/information audit completed and reviewed annually on website**
* **Privacy notices available on website**
* **Retention and disposal policy adopted.**
* **Security Incident Procedure/policy in place**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **ANNUAL RETURN (HMRC)** | **Submission within time limits to avoid financial penalties** |  | **Employer’s Annual Return to HMRC completed and submitted online within the required time frame by Clerk/RFO** | * **No action required.**
* **Existing procedure adequate**
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| **ANNUAL RETURN (TO EXTERNAL AUDITORS)** | **Submission within time limits to avoid financial penalties** |  | * **Figures for Annual return presented to Council for approval and signing on time**
* **Subsequently sent to internal auditor for completion and signing before being sent for External Audit.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **LEGAL POWERS** | **Illegal activity and/or payments** |  | * **All actions of the Parish Council noted in Minutes presented to all members.**
* **All resolutions for payment resolved or ratified at monthly meetings of Parish Council.**
* **Clerk clarifies legal position on any new proposal. Legal advice to be sought where necessary through Membership of NALC/YALC/SLCC which gives professional advice when required.**
* **Appropriate training for Clerk/members.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **STATUTORY OBLIGATIONS REGARDING DOCUMENTS** | **Accuracy and legality of notices, agendas, Minutes** |  | * **Minutes produced in the prescribed manner by the Clerk and adhere to legal requirements.**
* **Minutes are approved, signed and dated at the next meeting of the Council/Committee.**
* **Agendas and notices are produced in the prescribed manner by the Clerk and adhere to legal requirements.**
* **Agendas and notices are displayed according to legal requirements.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **MEMBERS INTERESTS**  | **Non-registration of Disclosable Pecuniary interests leading to criminal prosecution** |  | * **Request for all members to declare any interests in business to be considered at all meetings.**
* **Registration of interests by members on prescribed form.**
* **Responsibility of individual member to declare said interests.**
* **Register of interests forms displayed on parish council website using SDC website link**
* **Annual reminder to Councillors to review their Register of Interests**
 | * **Include as an agenda item at the Annual Meeting of the Parish Council.**
* **Existing procedure otherwise adequate**
 |
| **ASSETS****MAINTENANCE** | **Loss or damage.****Risk damage to third party** |  | * **Annual review of assets undertaken for both insurance provision and external audit requirements.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **i) Play areas** | **Damage to equipment.****Risk to third parties** |  | * **Regular checks undertaken by Wardens and Handyman**
* **4 monthly operational and maintenance inspection undertaken by Wardens**
* **Annual safety inspection undertaken to RoSPA standards and report presented to Council for action.**
* **Public Liability insurance in place.**
 | * **No action required.**
* **Existing procedure adequate**
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| **ii)Cemetery,** **Old Boys’ School****(fully repairing lease, not PC asset)** | **Damage to equipment, building, property****Risk to third parties** |  | * **4 Monthly checks undertaken by Wardens or Committee members**
* **Assets’ provision considered by council on a monthly basis.**
* **Public Liability insurance in place.**
 | * **No action required.**
* **Existing procedure adequate**
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| **iii) Garth, Open spaces,****trees** | **Damage to equipment, environs.****Risk to third parties** |  | * **4 Monthly checks undertaken by Wardens**
* **Arboriculturist reports undertaken regularly on PC owned trees**
* **Open space provision considered by Council on a monthly basis.**
* **Public Liability insurance in place.**
 | * **No action required.**
* **Existing procedure adequate**
 |
| **ASSETS** | **Poor performance of assets** |  | * **All assets owned by Parish Council are regularly reviewed.**
* **All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council.**
* **All assets insured.**
* **Insurance provision reviewed annually.**
* **Risk Assessments undertaken when required**
 | * **No action required.**
* **Existing procedure adequate**
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| **USE OF VOLUNTEERS** | **Injury, accident to 3rd party public or volunteer, damage to assets** |  | * **Public liability provided by Parish Council to cover activities by volunteers**
* **Any work undertaken by volunteers must be adequately risk assessed.**
* **A register of volunteers must be taken and retained by the Parish Council.**
* **A briefing must be given before any volunteer work is undertaken to detail the scope of the activity and any risks identified.**
* **Insurance company to be informed of any volunteer activity.**
* **PPE will be arranged as appropriate.**
 | * **No action required.**
* **Existing procedure adequate**
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| **USE OF CONTRACTORS** | **Injury to public, damage to assets or other property****incomplete or unsatisfactory work** |  | * **Contractor to have public liability insurance cover of £5 million.**
* **All contractors asked for Health and Safety Policy.**
* **Evidence of registration and licence is obtained.**
* **Contractors asked by the RFO to produce risk assessments for the associated work activities.**
* **All electricians used are NICEIC registered and contractors servicing gas appliances are GASSAFE registered**
 | * **Design a record for monitoring activities.**
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| **COUNCIL RECORDS****paper records** | **Loss of essential records through theft and/or fire damage.** |  | * **minutes, leases and historical correspondence are stored in lockable metal cabinet at Clerk’s house**
* **Parish Council financial records are stored at home of Clerk**
 | * **No action required.**
* **Existing procedure adequate**
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| **Electronic Records** | **Loss through; theft, fire damage or corruption of computer** |  | * **Parish Council electronic records are stored on Parish Council laptop supplied to Clerk**
* **Back ups of electronic data are made at regular intervals, including use of website password protected area**
 | * **No action required.**
* **Existing procedure adequate**
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**Date of Review November 2021, next review October 2022**