

## TERRINGTON, WIGANTHORPE AND GANTHORPE PARISH COUNCIL

### RISK ASSESSMENT / MANAGEMENT DOCUMENT 2021/22

- 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 [Terrington, Wiganthorpe and Ganthorpe 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
<b><u>FINANCIAL</u></b>				
Precept	Adequacy of precept in order for Council to carry out Statutory duties	L	<ul style="list-style-type: none"> <li>• Annual budget produced and reviewed by Council</li> <li>• Councillors receive bi-monthly budget performance reports.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
Financial Records	Inadequate records leading to financial irregularities	L	<ul style="list-style-type: none"> <li>• Financial Regulations sets out requirement for production of records at meetings.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
Bank and banking	Inadequate checks/ bank mistakes	L	<ul style="list-style-type: none"> <li>• Financial Regulations set out banking requirements and controls in place for electronic banking.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>

			<ul style="list-style-type: none"> <li>• Bi-monthly bank reconciliation statement</li> </ul>	
<b>Reporting and Auditing</b>	<b>Communication of information</b>	<b>L</b>	<ul style="list-style-type: none"> <li>• Financial matters are a regular item on the Agenda of the Council monthly meeting.</li> <li>• Bi-monthly checks by Councillors</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b>Wages and associated costs</b>	<p>Salaries paid incorrectly</p> <p>Incorrect HMRC NI and PAYE payments</p>	<b>L</b>	<ul style="list-style-type: none"> <li>• Salary payments paid by monthly transfer approved annually in advance by Councillors</li> <li>• HMRC quarterly payments included in bi-monthly invoices listed for payment checked by designated Councillor.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b>Best Value Accountability</b>	<p>Work awarded incorrectly.</p> <p>Overspend on services</p>	<b>L</b>	<ul style="list-style-type: none"> <li>• Parish Council procedure (as per Financial Regulations) to seek 3 quotes for all work estimated to cost over £500.</li> <li>• For major projects, competitive tendering process would be initiated (as per Financial Regulations)</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>VAT</u></b>	<b>Unclaimed VAT refunds</b>	<b>L</b>	<ul style="list-style-type: none"> <li>• Refunds from HMRC for reclaimed VAT noted in lists of monthly income.</li> <li>• VAT incurred displayed in separate column in cash book.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>

<b><u>EMPLOYMENT ISSUES</u></b>				
<b>Working hours</b>	<b>Over payment of wages for hours worked</b>	<b>L</b>	<ul style="list-style-type: none"> <li>• Council has responsibility for monitoring of hours worked for all employees.</li> <li>• Time sheets to be submitted by the clerk if requested</li> <li>• Wages to be paid monthly by bank transfer</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b>Working conditions</b>	<b>Council non-compliant with contractual obligations; leading to discontented workforce.</b>	<b>M</b>	<b>Regular reviews of staff performance and working relationship with the Council</b>	<b>Ensure all staff have access to reviews, etc</b>
<b>Health and Safety</b>	<b>Injury to staff in the working environment</b>	<b>M</b>	<b>Provision of regular reviews of staff working procedures, risks involved and adequate direction on the safe use of any equipment required to undertake roles.</b>	<b>Provide extensive health and safety guidance to all staff on a regular basis in conjunction with regular reviews of working practices and risk assessments.</b>
<b>Fraud</b>	<b>Fraud by employees</b>	<b>L</b>	<ul style="list-style-type: none"> <li>• Requirements of Fidelity Guarantee within insurance provision.</li> <li>• Regular checks and internal controls on financial activity</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>INSURANCE PROVISION</u></b>				

<b>Adequacy</b>	Insurance provision inadequate for the risk identified	L	Annual review is undertaken of all insurance arrangements	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b>Cost</b>	Best value practice not undertaken	L	Cost of insurance provision and service provided by said provider reviewed annually.	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>FREEDOM OF INFORMATION PROVISION</u></b>	Non-compliance with Freedom of Information Act statutory requirements	L	<ul style="list-style-type: none"> <li>• Council has Model Publication scheme available on website and hard copy from the Clerk</li> <li>• Freedom of Information Request Policy</li> </ul>	<ul style="list-style-type: none"> <li>• <b>WORK IN PROGRESS</b></li> </ul>
<b><u>DATA PROTECTION</u></b>	Non-compliance with Data Protection Act and GDPR statutory requirements for registration as data controller	L	<ul style="list-style-type: none"> <li>• The council is not registered as only minimal personal data is held, with consent and all such data is available on the council's website</li> <li>• Consents log live</li> <li>• Policy for review of consents. Retention and disposal policy.</li> <li>• Security Incident Procedure/policy.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>WORK IN PROGRESS</b></li> </ul>
<b><u>ANNUAL RETURN (HMRC)</u></b>	Submission within time limits to avoid financial penalties	L	Employers Annual Return to HMRC completed and submitted online within the required time frame by Clerk/RFO	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>ANNUAL RETURN (TO EXTERNAL AUDITORS)</u></b>	Submission within time limits to avoid financial penalties	L	Figures for Annual return presented to Council for approval and signing Subsequently sent to internal auditor for completion and signing before being sent for External Audit.	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>

<b><u>LEGAL POWERS</u></b>	Illegal activity and/or payments	L	<ul style="list-style-type: none"> <li>• All actions of the Parish Council noted in Minutes presented to all members.</li> <li>• All resolutions for payment resolved at bi-monthly meetings of Parish Council.</li> <li>• Parish Council has General Power of Competence</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> <li>• Parallel action being taken during COVID restrictions</li> </ul>
<b><u>STATUTORY OBLIGATIONS REGARDING DOCUMENTS</u></b>	Accuracy and legality of notices, agendas, Minutes	L	<ul style="list-style-type: none"> <li>• Minutes produced in the prescribed manner by the Clerk and adhere to legal requirements.</li> <li>• Minutes are approved, signed and dated at the next meeting of the Council/Committee.</li> <li>• Agendas and notices are produced in the prescribed manner by the Clerk and adhere to legal requirements.</li> <li>• Agendas and notices are displayed according to legal requirements.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>MEMBERS INTERESTS</u></b>	Non-registration of Disclosable Pecuniary interests leading to criminal prosecution	M	<ul style="list-style-type: none"> <li>• Request for all members to declare any interests in business to be considered at all meetings.</li> <li>• Registration of interests by members on prescribed form.</li> <li>• Responsibility of individual member to declare said interests.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>

			<ul style="list-style-type: none"> <li>• Register of interests forms displayed of Parish Council website.</li> </ul>	
<b><u>ASSETS MAINTENANCE</u></b>	Loss or damage. Risk damage to third party	L	Annual review of assets undertaken for both insurance provision and external audit requirements. Bi-monthly agenda items – assets considered by council on a bi-monthly basis.	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
i) Play areas	Damage to equipment. Risk to third parties	L	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
ii) Notice boards dog bins sat/grit bins benches	Damage to equipment. Risk to third parties	L	<ul style="list-style-type: none"> <li>• Bi-monthly checks undertaken by a councillor.</li> <li>• Clerk possesses emergency powers to deal with urgent repairs.</li> <li>• Notice board provision considered by council on a regular basis.</li> <li>• Public Liability insurance in place.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
iii) Open spaces trees	Damage to equipment. Risk to third parties	L	<ul style="list-style-type: none"> <li>• Bi-monthly checks undertaken by a councillor</li> <li>• Clerk possesses emergency powers to deal with urgent maintenance work.</li> <li>• Public Liability insurance in place.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>

<b><u>ASSETS</u></b>	Poor performance of assets	L	<ul style="list-style-type: none"> <li>• All assets owned by Parish Council are regularly reviewed.</li> <li>• All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council.</li> <li>• All assets insured.</li> <li>• Insurance provision reviewed annually.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>MEETING LOCATION</u></b>	Premises inadequate for needs of Council and inaccessible for members of the public	L	<ul style="list-style-type: none"> <li>• All meetings of Terrington Parish Council are held in Terrington Village Hall which has adequate facilities for the hosting of meetings.</li> <li>• Terrington Village Hall is fully DA compliant.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
<b><u>COUNCIL RECORDS</u></b>				
Paper Records	<p>Loss of essential records through theft and/or fire damage.</p> <p>Council Minutes, leases and historical correspondence.</p> <p>Financial records.</p>	<p>L</p> <p>L</p> <p>L</p>	<p>All pre-2000 Parish Council Minutes are archived at a central library all other minutes, leases and historical correspondence are stored in lockable metal cabinet at clerk's house.</p> <p>All Parish Council financial records are stored at home of RFO</p>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> <li>• Revision required of storage facilities and potential for loss and/or damage.</li> </ul>

Electronic Records	Loss through; theft, fire damage or corruption of computer	L	<ul style="list-style-type: none"> <li>• Parish Council electronic records are stored on personal computers of Clerk and RFO.</li> <li>• Back ups of electronic data are made at regular intervals and continuously on to secure cloud storage.</li> </ul>	<ul style="list-style-type: none"> <li>• No action required.</li> <li>• Existing procedure adequate</li> </ul>
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<p><b>KEY</b>  <b><u>LEVEL OF RISK:</u></b>  L: LOW  M: MED  H: HIGH</p>
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**Approved on 8 March 2021**