

Uffington Parish Council

Risk Assessment Schedule

Definition of Risk Management

“Risk is the threat that an event or action will adversely affect an organisation’s ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.” *Audit Commission – Worth the Risk: Improving Risk Management in Local Government (2001:5)*

This document has been produced to enable the Parish Council to assess the risks that it faces and to satisfy itself that it has taken adequate steps to minimise them. The Council is aware that although some risks can never be fully eliminated, it has in place a strategy that provides a structured, systematic and focused approach to managing risk, which:

- Identifies the subject;
- Identifies what the risk might be;
- Identifies the level of risk (High, Medium, Low);
- Evaluates the management and control of the risk and records findings;
- Reviews, assesses and revises procedures if required.

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
1. Management				
Business Continuity	Council not being able to continue its business due to an unexpected or tragic circumstance.	L	<ul style="list-style-type: none"> • All physical files and relevant records are kept at Clerk’s home. • In the event of the Clerk being indisposed, Chairman to contact Clerk’s family for access to records and SALC for advice. 	<ul style="list-style-type: none"> • Review as necessary. • Ensure procedures below are undertaken.
Meeting location	Adequacy of health and safety on site.	L	<ul style="list-style-type: none"> • Meetings are normally held at Uffington Village Hall. A member of the Village Hall committee opens the premises. All premises and facilities are considered to be adequate for the Councillors, Clerk and any public who attend from a health and safety and comfort perspective. The hall has its own third-party insurance. 	<ul style="list-style-type: none"> • Existing procedure adequate.

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Council records	Loss through theft, fire, damage	M	<ul style="list-style-type: none"> • Current papers are held at Clerk's home. • Paperwork retained in line with retention guidelines. 	<ul style="list-style-type: none"> • Damage or theft is unlikely and so provision adequate.
Council records electronic	Loss through damage, fire, corruption of computer	M	<ul style="list-style-type: none"> • Parish Council's electronic records are stored on the Clerk's computer and backed up when changes have been made on a memory stick. One copy with Clerk, second copy with Chairman. 	<ul style="list-style-type: none"> • Existing procedure adequate
2. Assets				
Recognition of assets	Assets belonging to the Council not being adequately identified and recorded.	L	<ul style="list-style-type: none"> • Asset register reviewed by meeting of full Council annually in May. • Clerk adds new purchased assets to asset register as acquired. 	<ul style="list-style-type: none"> • Existing procedure adequate
Safeguarding of assets	Assets not being adequately insured and cared for.	L	<ul style="list-style-type: none"> • Assets are few and generally low value. • Asset register reviewed by meeting of full council annually in May. • Annual insurance review of replacement costs for benches, notice boards, computer equipment. 	<ul style="list-style-type: none"> • Existing procedures adequate
3. Finance				
Precept	Adequacy of precept	L	<ul style="list-style-type: none"> • Sound budgeting to underlie annual precept. <ul style="list-style-type: none"> - Half yearly spend presented to October full Council. - Year-end projections presented to October full Council. - Annual Budget recommended to October full Council. - Annual Budget approved at January full Council. • Precept paperwork signed by Chairman of Council at January full Council. 	<ul style="list-style-type: none"> • Existing procedures adequate

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Banking	Adequacy of banking arrangements to safeguard cash and cheques	L	<ul style="list-style-type: none"> The Council's Financial Regulations set out the requirements for banking, cheques, and reconciliation of accounts. 	<ul style="list-style-type: none"> Existing procedures adequate
Cash	Loss of cash through theft or dishonesty	L	<ul style="list-style-type: none"> The Council has neither petty cash nor float. Any cash transactions made by the Clerk are fully receipted, reimbursed monthly by cheque or bank transfer on receipt of invoice. 	<ul style="list-style-type: none"> Existing procedures adequate
Financial controls and records	Inadequate checks	L	<ul style="list-style-type: none"> Record of orders of payment presented to full Council. Orders of payment minuted and approved by full Council. Invoices and cheque book /online payment listing countersigned alongside orders of payment. Monthly bank reconciliation presented to full Council. Financial Regulations approved by full Council. Internal audit undertaken annually. S137 payments recorded at time of approval. 	<ul style="list-style-type: none"> Existing procedures adequate
Clerk	Loss of Clerk Fraud Actions undertaken Salary/Tax paid incorrectly.	L L L L	<ul style="list-style-type: none"> Sufficient funds must be maintained for recruiting and training a new clerk. The requirements of the Fidelity Guarantee insurance must be adhered to. Clerk should be provided with relevant training, reference books, access to expert assistance and legal advice. Salary payments checked and minuted at Council meetings. Council registered with HMRC for PAYE. 	<ul style="list-style-type: none"> Funds available in unallocated reserves and training budget. In insurance policy. Membership of SALC maintained. Monitor performance and meet requests for training and literature. Existing procedures adequate.

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Election costs	Unexpected election costs	M	<ul style="list-style-type: none"> Risk is higher in election year. There are no measures which can be adopted to minimise the risk of a contested election. Adequate reserves should be maintained to meet any unexpected costs. 	<ul style="list-style-type: none"> Council has unallocated reserves in budget/precept figures.
VAT	Reclaims not put in on a timely basis	L	<ul style="list-style-type: none"> VAT claims undertaken annually following Financial Regulations. Internal auditor reviews HMRC VAT returns. 	<ul style="list-style-type: none"> Existing procedures adequate.
Compliance with borrowing restrictions	Borrowing outside restrictions	L	<ul style="list-style-type: none"> Financial Regulations adhered to. No borrowing at present. 	<ul style="list-style-type: none"> Existing procedures adequate.
Annual Return	Not submitted within time limits	L	<ul style="list-style-type: none"> Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing, then checked and sent to the external auditor within the time limit. 	<ul style="list-style-type: none"> Existing procedures adequate.
General Data Protection Regulations	Non-compliance with GDPR/risk of fine	L	<ul style="list-style-type: none"> Council is registered with the Information Commissioner's Office. 	<ul style="list-style-type: none"> Compliance with GDPR was put in place during May-July 18 with adoption of appropriate policies and review of existing data records.
4. Liability				
Public liability	Risk to third party, property or individuals/ legal liability as part of asset ownership	L	<ul style="list-style-type: none"> Insurance in place, risk assessment of any individual event undertaken. 	<ul style="list-style-type: none"> Existing procedures adequate.
Employer Liability	Non-compliance with Employment Law	L	<ul style="list-style-type: none"> SALC used for HR support. Parish Council member of NALC/SALC. Annual review of Clerks salary. Annual appraisal of employee(s). 	<ul style="list-style-type: none"> Existing procedures adequate.
HMRC compliance	Comply with HMRC requirements	L	<ul style="list-style-type: none"> Receive HMRC updates electronically. Internal auditor support. 	<ul style="list-style-type: none"> Existing procedures adequate.

Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Legal Powers	Illegal activity or payment. Working parties taking decisions.	L L	<ul style="list-style-type: none"> All activities and payments made within the Powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. Ensure established with clear terms of reference. 	<ul style="list-style-type: none"> Existing procedures adequate Existing procedures adequate
Minutes, agendas, statutory documents	Accuracy and legality. Non-compliance with statutory requirements	L L	<ul style="list-style-type: none"> Draft (clearly marked as such) and approved minutes displayed on Parish Council website Minutes are received, approved and signed at next meeting. Minutes and agendas are prepared and displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chairman. 	<ul style="list-style-type: none"> Existing procedures adequate Existing procedures adequate Existing procedures adequate/Members adhere to Code of Conduct.
5. Councillors Property				
Members' interests	Potential conflict of interests	L	<ul style="list-style-type: none"> Register of interests displayed on Shropshire Council website. Register of pecuniary interests and declarations updated annually. Pecuniary interests for agenda items at full Council are declared and minuted at the meeting. 	<ul style="list-style-type: none"> Existing procedures adequate Members to take responsibility for updating their own register.

This Risk Assessment was reviewed and re-adopted by Uffington Parish Council on: 9 May 2022

Minute ref: 33.22

Signed:
Chairman

The risk assessment will be formally reviewed on an annual basis in May of each year.