

**Stratton St Margaret Parish Council – Risk Management Scheme RESOLVED AND ADOPTED 17 MAY 2024**

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable Stratton St Margaret Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicable.

This document has been produced to enable the Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

**FINANCIAL & MANAGEMENT**

<b>Subject</b>	<b>Risk(s) identified</b>	<b>Management/Control of risk</b>	<b>Rating</b>	<b>Review/Assess/Revise</b>
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	Business continuity Plan in place.	LOW	To review plan when necessary
Precept	Adequacy of precept in order for the council to carry out its duties	To determine the precept amount required, the Council receives budget update information. At the precept meeting Council receives a budget update report, including previous years spend and projected position to the end of year. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to the budget headings, the total of which is resolved to be the precept amount to be requested from Swindon Borough Council	LOW	Existing procedures ensure that an accurate precept is requested
	Requirements not submitted to Swindon Borough Council within deadline date	Deadline input in Clerk's and RFO's calendars. All meetings to discuss budget requirements and precept resolution by Full council to be held well within the deadline date. Bank statements monitored for income received. RFO informs Council when the monies are received (April & September)	LOW	Existing procedures adequate
Financial Records	Inadequate records	The Council has Financial Regulations which sets out the requirements	LOW	Annual Review of Financial Regulations undertaken. Existing procedures adequate
	Financial irregularities	Finances managed by using Rialtas Suites finance package. Monthly checks undertaken by Finance Assistant, RFO and Officers. Reports also resolved at Finance & General Purposes Committee		Review the Finance Regulations annually

Bank & Banking	<p>Inadequate checks</p> <p>Bank payment mistakes loss/charges</p> <p>Fraudulent access to/use of bank card</p>	<p>The Council has Financial Regulations which sets out the requirements for banking and reconciliation of accounts. Monthly financial reporting is an Agenda items for the Finance &amp; general purposes committee, members have the opportunity to discuss, question and review financial matters during the meeting. Once resolved the chairman signs off the bank statement against the bank rec.</p> <p>Occasional errors in processing payments will be discovered when the bank accounts are reconciled. These are dealt with by investigating and making the necessary corrections.</p> <p>Online payments have a two-person approval system set up so one person alone cannot make an online payment. Payments are made via an allocated banking token which is PIN protected. The debit card is held in a locked tin within the locked safe and also has an extra approval system of texting a verification code to the clerk's phone number. The PIN is only known by necessary staff members</p>	<p>LOW</p> <p>LOW</p> <p>LOW</p>	<p>Existing procedures adequate</p> <p>Review the Financial Regulations when necessary and bank signatory list when necessary, especially after the Annual Council Meeting and an election.</p> <p>Monitor the bank statements regularly.</p>
Cash	Loss through theft or dishonesty	The Parish Council has Financial Regulations which set out the requirements. Cash received is logged within the relevant cashbook within Rialtas. Cash is then banked regularly and kept in a locked tin within a locked safe.	LOW	Existing procedures meet requirements. Review the Financial Regulations annually.
Reporting & Auditing	Reporting information communication	<p>Monthly financial reporting is an Agenda items for the Finance &amp; general purposes committee, members have the opportunity to discuss, question and review financial matters during the meeting.</p> <p>Both internal and external audits are undertaken by third party companies. Audit reports are shared.</p>	LOW	Existing procedures meet requirements.
Grants	Receipt of grants	Grant applications/procedures are followed and decisions shared with members as and when relevant.	LOW	Existing procedures meet requirements.

Grants & Support payable	Authorisation of Council to pay	All such expenditure must adhere to the Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure or through the Power of Competence.	LOW	Existing procedures meet requirements.
Best value accountability	Work awarded incorrectly.	All legal requirements met and contained in the Council's Standing Orders and Financial Regulations	LOW	Existing procedures meet requirements.
	Overspend on services	For major contract services, formal competitive tenders are sought. Procurement procedures to be followed. Council approval to be gained where necessary.	MEDUIM	Process and criteria for awarding contracts laid down in the Financial Regulations which are reviewed annually.
Salaries and associated costs	Salary paid incorrectly	Salary rates are established by independent job evaluation and the NJC pay scales. Contract of Employment in place for all employees. Annual review of salaries to be undertaken before Annual Precept is agreed.	LOW	Existing procedures meet requirements.
	Unpaid Tax/NI to Inland Revenue	Tax and NI contributions are calculated by the outsourced payroll company and the payroll is authorised by both the Clerk and RFO.	LOW	Existing procedures meet requirements.
Employees	Fraud by staff	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud	LOW	Existing procedures meet requirements.
	Health & Safety	All employees to be provided adequate direction and safety equipment needed to undertake their roles.	LOW	Regular monitoring of health & safety requirements. Employment insurance cover monitored annually.
VAT	Reclaiming/charging	The council has Financial Regulations which set out the procedures to be followed. VAT submission is made quarterly using the Making Tax Digital via Rialtas Suite financial software.	LOW	Existing procedures meet requirements.

Annual Returns	Submit financial documentation as required within the time limits	Employer's Annual Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the RFO	LOW	Existing procedures meet requirements.
	Accurately complete the Annual Governance & Accountability Return (AGAR)	Annual Governance & Accountability Return (AGAR) is completed by the RFO, submitted to the internal auditor for full completion and signing, taken to a Full council meeting and considered in the order stipulated by the external auditor and the Accounts & Audit Regulations 2015.	LOW	Comprehensive guidance notes and deadlines provided with the AGAR paperwork.
	Consider the relevant sections in the correct order	The Return is signed by the Council and RFO and sent electronically to the External Auditor within the timeframe stipulated.	LOW	Existing procedures meet requirements.
	Submit the return within the required timeframe	All of the publication requirements are displayed in such a manner and timeframe as stipulated under the Accounts & Audit Regulations 2015.	LOW	Existing procedures meet requirements.
Legal Powers	Illegal activity or payments	All activity and payments within the powers of Parish Council to be resolved/approved at Finance & General Purposes Committee meetings.  Control presented through monthly finance reports.	LOW	Existing procedures meet requirements.
Minutes/Agenda's/ Notices of Statutory Documents	Accuracy & Legality relating to official business documentation.	Minutes & Agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are consecutively numbered and are approved and signed at the next Council meeting. Minutes & Agenda are displayed according to the legal requirements.	LOW	Existing procedures meet requirements.
	Meeting conduct	Business conducted at Council meetings should be managed by the Chair.	LOW	Members to adhere to Code of Conduct.
Election costs	Risk of an election cost	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from the Borough Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is democratic process and should not be stifled.	LOW	Each year funds are earmarked to build up a fund for an election year.

Members Interests	Conflict of interest	Declarations of interest by members at Council meetings	LOW	Existing procedures meet requirements.
	Register of members interest	Register of Members Interest forms are submitted to the Monitoring Officer and periodically reviewed. Any change in a Councillor's Register if interest must be declared. Code of conduct has been adopted.	MEDIUM	Members take responsibility to update their register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements to include: <ul style="list-style-type: none"> <li>- Employers &amp; Employee liabilities</li> <li>- Fidelity</li> <li>- Public Liability</li> <li>- Assets &amp; Equipment</li> </ul>	LOW	All officers involved in review. Existing procedures meet requirements.
Data Protection GDPR	Policy provision	The Council has appointed a Data Protection Officer to ensure that all requirements of GDPR/Data Protection Act 2018 are adhered to.	LOW	Existing procedures meet requirements.
Freedom of Information	Policy Provision	The Council has a model publication scheme for Local councils in place	LOW	Ensure the Parish Council has an up-to-date model scheme in place, this is monitored regularly and report any impacts of requests made under the Freedom of Information Act 2000.

**PHYSICAL EQUIPMENT OR AREAS**

Subject	Risk(s) identified	Management/Control of risk	Rating	Review/Assess/Revise
Assets	Loss or damage  Risk/damage to third part (ies) property	Asset register is updated whenever new items are purchased or disposed of within Rialtas Suite. An annual review of assets is undertaken for insurance provision.	LOW	Existing procedures meet requirements.

Maintenance	Poor performance of assets or amenities.  Risk to third parties	All assets owned by the Parish council are regularly inspected, reviewed and maintained. All repairs and relevant expenditure relating to repairs are actioned/authorised in accordance with the correct procedures of the Parish Council.  All public amenity land is inspected regularly by Parish employees. Employees receive play equipment inspection training.	LOW	Existing procedures meet requirements.
Notice Boards	Risk/damage/injury to third parties.	The Parish council has 3 official notice boards sited at various locations within the Parish. The location has approval by relevant parties, insurance cover, inspected regularly with any repairs/maintenance requirements brought to the attention of the Parish Council.	LOW	Existing procedures meet requirements.
Street Furniture	Risk/damage/injury to third parties	The Parish council is responsible for a number of benches and litter bins around the Parish. These are covered by insurance. Any defects are reported to the Open Spaces team to be dealt with appropriately.	LOW	Existing procedures meet requirements. Public Liability in place.
Meeting Locations	Adequate Health & Safety	The Parish Council Meetings are held at council owned premises. The venue is compliant with Disability Laws.	LOW	Venue meets requirements.
Council records - Paper	Loss through: Theft Fire Damage	The Parish council records are stored in a locked fire proof safe and a virtual server. The Council follows statutory regulations for the keeping of documents through its adopted Retention Policy	LOW	Damage (apart from fire) and theft is low risk and so provision adequate.
Council records - Electronic	Loss through: Theft Fire damage or corruption of computer	The Parish Council's electronic records are stored on the Parish Councils servers and backed up by the Council's IT support providers. Back-ups of the files are taken at regular intervals.	LOW	Existing procedures meet requirements.

**LIABILITY**

Subject	Risk(s) identified	Management/Control of risk	Rating	Review/Assess/Revise
Third Party	Risk to third parties, property and personal injury  Trees  Contractors	Public Liability Insurance in place. Health & Safety, First Aid Training and Manual Handling Training provided to staff. Tree Surveys carried out regularly.  Contractors supply copies of risk assessments and Public Liability insurance	LOW  LOW  MEDIUM	Existing procedures meet requirements.  Existing procedures meet requirements. Existing procedures meet requirements.
Employer	Compliance with employment law  Staff Safety	Advice from membership of professional bodies such as Society of Local Council Clerks (SLCC) National Association of Local councils (NALC) Wiltshire branches: WALC & Swindon Local Councils forum Risk Assessments, adequate training	LOW  LOW	Existing procedures meet requirements.  Existing procedures meet requirements.
Insurance	Inadequate cover	An insurance review is undertaken every year in consultation with a Broker.	LOW	Existing procedures meet requirements.
Legal	Ensuring activities are within legal powers	Clerk and officers to receive ongoing training. Legal advice can be sought from membership bodies or insurers.	LOW	Existing procedures meet requirements.