

## COMPTON BISHOP PARISH COUNCIL – RISK ASSESSMENT

### 2021/22-updated 5.5.21

***“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”***

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. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed
- Identify what the risk may be
- Evaluate the management and control of the risk and record all findings
- Review, assess and revise if required

Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise
Precept	Adequacy of precept. Requirements not submitted to Sedgemoor District Council. Amount not received from Sedgemoor District Council.	L	To determine the precept required the Parish Council regularly receives budget and spending (monitoring) updates and the precept is an agenda item at full Council. The members are briefed by the RFO at the budget meeting. The figure is submitted to Sedgemoor District Council on its form by the date required. Once the precept is received by BACS this is reflected on the monitoring statements given to the Council. PPC retains a healthy level of reserves.	Existing procedure adequate
Financial records	Inadequate records. Financial irregularities.	L	The Council has financial regulations which set out the requirements. The Clerk receives training to ensure knowledge is up to date. The accounts system is automated to a high degree to reduce arithmetical mistakes.	Existing procedure adequate. Financial regulations reviewed annually

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Bank and banking	Inadequate checks. Bank mistakes. Loss. Charges.  FSCS limits exceeded	L L L L  L	The Council's financial regulations set out banking requirements. Bank reconciliations are conducted monthly and presented to council with bank statements. Unity Trust act swiftly when contacted and conduct satisfaction surveys.  FSCS covers deposits to £85k. When bank accounts exceed this amount the PC authorises a transfer of funds to an additional account.	System adequate Review the bank signatories at the Annual Council Meeting.  Existing procedures accurate.
Cash	Loss through theft or dishonesty.	L	The Parish Council does not handle cash, financial regulations cover requirements.	Existing procedures adequate.
Reporting and auditing	Information communication.	L	A monitoring statement is produced at least quarterly. Bank reconciliations are conducted monthly and presented to council with bank statements. Internal auditor appointed.	Existing procedures adequate.
Invoices	Goods not supplied as billed. Incorrect invoicing.  Errors in authorisation	L L L  L	Invoices are only submitted for approval once the clerk has inspected the goods/services received A schedule of payments is produced for approval at each Council meeting and minuted accordingly. Invoices are presented for inspection & signed by 2 Cllrs before being authorised by 2 members through internet banking/cheque.	Existing procedures adequate.
Grants payable	No power to pay or authorisation of Council to pay.	L	All grant expenditure is approved by the council. The PC has the GPC and a grants policy/procedure is in place.	Existing procedures adequate.
Grants receivable	Incorrect amount received/paid in	L	Any grants awarded have the terms and conditions satisfied before money is released. Grants received are paid via online banking and recorded in the electronic accounts system.	Existing procedures adequate
Salaries and associated costs	Salaries paid incorrectly.	L	Salary payments are outsourced to Sedgemoor District Council who calculates all deductions for HMRC, and the	Existing procedures adequate.

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	<p>NI and income tax not calculated correctly</p> <p>Payments to HMRC late.</p> <p>Year end revenue returns made accurately and on time.</p> <p>Incorrect overtime paid.</p>	<p>L</p> <p>L</p> <p>L</p> <p>L</p>	<p>year-end work as well as RTI submissions. All payments to HMRC are done so by Sedgemoor District Council.</p> <p>Overtime is only paid for work approved by the council or staffing committee. All overtime payments are minuted when the payment is authorised.</p>	
Employees	<p>Loss of key personnel.</p> <p>Fraud by staff.</p> <p>Unlawful actions taken by staff.</p> <p>Breach of health and safety.</p>	<p>L</p> <p>L</p> <p>L</p> <p>L</p>	<p>All files are kept in a PC locked cabinet in the clerk's office. Files can be handed over in their entirety. Policies are in place to address staff grievances. Staffing committee undertakes annual appraisals. Staff contingency in budget. The requirements of the fidelity guarantee insurance to be adhered to with regards to fraud.</p> <p>The required training is taken to perform the role.</p> <p>All officers and members are made aware of their responsibilities for health and safety through contract, H&amp;S policy and training as req'd..</p>	<p>Adequate procedures exist.</p> <p>More than statutorily adequate Insurance policy</p> <p>Training provided.</p> <p>Regularly reviewed.</p>
Election costs	Unexpected election cost.	L	Sufficient monies in reserve are budgeted to be available should the need arise.	Reviewed in budget
VAT	Failure to reclaim	L	The Council has financial regulations which set out the requirements and the clerk adopts a system to diarise tasks. Records are kept on Vat paid to complete the annual reclaim. This is carried out in April every year once the year end accounts are complete.	Existing procedures adequate

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Annual return	Failure to submit within time limits	L	Dates for deadline are stated by auditor. Clerk attends training when scheduled. Annual return is completed and signed by Council, submitted to the internal auditor for completion and signing and checked before being sent to the External Auditor within the time limit. Accounts are advertised as stated on auditor Notices.	Existing procedures adequate
Insurance	Inadequate cover  Expensive policy	L	Insurance is reviewed annually and Includes fidelity and PL.  Budget amount is approved by Council & min 3 quotes sought	Existing procedures adequate. Policy goes further than basic requirements
Legal Powers	Illegal or unlawful activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at Council or committee meetings. PC has GPC and therefore qualified clerk. Clerk undertakes training and gains a minimum of 12 CPD points annually.	Existing procedures adequate
Minutes/agendas/ Notices /Statutory Documents	Inaccurate minutes Unlawful actions  Public notice not given	L L  L	Minutes and agenda are produced in the prescribed manner by the qualified Clerk according to the legal requirements. Minutes are approved and signed at the next Council meeting. Notice & agenda created by qualified clerk and Cllrs display the notices on a rota basis and in line with the timelines required.  All papers are emailed to the website administrator to upload on to the Parish Council page on the Parish Website.	Existing procedures adequate.

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Members interests	Conflict of interests	L	Declarations of interest by members at Council meetings according to Code and SOs.	Existing procedures adequate.
	Failure to register members' interests	L	Register of members' interests forms reviewed regularly. Members take responsibility to update register.	Cllrs attend training on Code.
Data protection	Misuse of data	L	The Parish Council is registered with the ico. A policy is in place and the clerk has attended specialist training with SALC.	Ensure annual renewal of registration with ico.
Freedom of Information	Failure to comply with requests	L	The Council has a Model Publication scheme in place. The PC has a destruction & retention of documents policy.	Existing procedures adequate.
	<b>PHYSICAL</b>	<b>EQUIPMENT</b>	<b>OR AREAS</b>	
Assets	Loss or damage	L	An annual review of assets is undertaken for insurance provision. Assets are updated on register as they change	Existing procedures adequate.
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured. A volunteer group follow a village maintenance plan.	Existing procedures adequate.

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Meeting locations	Inadequate  Breach of Health & Safety	L  L	The PC meets in publically accessible venues with appropriate facilities for the Clerk, members and the general public. All venues are insured and risk assessed.	Existing procedures adequate.
Council records – paper	Loss through: Theft Fire Damage	L L L	The PC records are stored at the home of the Clerk in a locked cabinet or deposited with Heritage Centre. The clerk’s home office is a private dedicated room in the clerk’s home. The home is insured & has fire extinguishers.	Papers are adequately secure.
Council records – electronic	Loss through: Theft Fire damage	L L L	All documents are backed up via an external hard drive monthly.	Existing procedures adequate.