



WINSHAM PARISH COUNCIL: RISK ASSESSMENT - OCTOBER 2017

No.	Subject	Risks Identified	a. L/M/H/	b. L/M/H	Management & Control of Risk	Review / Re-assessment
	Key	a = Severity of Hazard if it were to occur				
		b = Likelihood of occurrence / probability				
	FINANCIAL					
1	Payments: invoices	Cheque written in incorrect amount or payee incorrect	L	L	Robust Internal controls: RFO checks invoice; 2 members initial cheque stubs & invoice	Governed by Financial Regs. -subject to annual revision
		Blank cheques signed	H	L	Blank/incomplete cheques never signed	Governed by Financial Regs. - subject to annual revision
		Security of cheque books	M	L	RFO retains cheque books in locked cabinet at home	Governed by Financial Regs. - subject to annual revision
2	Payments: Wages & Salaries	Incorrect numbers of hours paid	M	L	Hours worked are recorded signed for and checked by RFO each session. Members conduct random checks.	Governed by Financial Regs.
		Incorrect calculation/wrong deductions	M	L	HMRC online PAYE used. Random sampling checks by members	
		Fictitious employee	H	L	All employees agreed and known by council and payroll records checked.	Monthly
		Late / incorrect end of year PAYE return	H	L	Online filing, RFO makes end of year report to council	Annual - April
3	Income: precept	Correct amount not received	H	L	Checked against Precept form & budget. SSDC also controls payment	Annual - April
	grants	Correct amount not received	H	L	Date flagged in diary/checked when received	Annual
	VAT	Correct amount not claimed	H	L	VAT forms correctly completed. Random checks by members	Annual-March
	VAT	Correct amount not received	H	L	VAT payment checked against claim form	Annual - April / May
	other income	Correct amount not received	M	L	List of other sources regularly checked	Annual
	bad debts	Loss of income to Council	H	L	Not much income from individual contracts. All contracts carefully written	

4	Banking: reconciliation	No agreement between funds in bank and cashbook	H	L	Bank reconciliation carried out monthly checked and initialled by members. Reported to Council quarterly for inclusion in minutes	Monthly. Quarterly
	funds	Too much in current a/c-loss of interest	M	L	Funds continuously cleared into deposit A/C	
5	Financial records	Inadequate records masking irregularities	H	L	Adhere to the Council's Financial Regulations - clear guidance as to proper practice	Random Sampling by members
6	Annual return	Late submission	H	L	Comply, complete and return as instructed by Ext.Aud. Report to full Council	Annual
7	Employees/Appointees	Fraud & embezzlement	H	L	Robust internal controls strictly adhered to. All payments checked by 2 members. Fidelity guarantee in place with insurers.	Continual. Insurance-annual
		Incorrect hours contracted for the post	H	L	Full Council agrees all terms of contract	Annual review
		Incorrect hours claimed	H	L	Full Council agrees overtime hours in advance for special projects or circumstances only	
		Incorrect mileage claimed	H	L	Number and reason for journeys recorded on mileage record form. Checked by RFO/members. Random checks of vehicle mileage by members.	Checked when claimed.
8	PO/RFO reimbursement	Incorrect claim / items not for Council	H	M	Payment only against invoices. Items in office for ID. Random checks by members	Random checks
	Other reimbursements	Incorrect claims/maths	H	L	Maths checked by RFO and also by 1 of 2 signatories.	Continuous
9	PO/RFO	Lack of impartiality/ evidence of bias. Post holder exerting undue influence over decisions.	H	L	The Council, as employer maintains knowledge & control of both areas of work and all that they entail. Members alert to possibility of bias.	Ongoing involvement by members Continuous scrutiny
10	Contracts: cemetery, footpaths and any others	Not obtaining best value	M	L	Obtain 3 quotes for all work over £200	Discussed and agreed by full Council
	Contracts	Work not up to standard	M	L	Carry out regular checks	PO/RFO & members review quality & standards
11	Cemetery Fees	Fees too low to cover maintenance	H	L	Review and compare with other local cemeteries checked income against expend.	Report to full Council for discussion and review annually
12	Insurance	Inadequate cover	H	L	Review each year with specialist Local Council insurers. Obtain three quotes before renewal due.	Annual
		All property not identified	M	L	Keep accurate Asset Register	When changes occur & annual
		inadequate employer/public liability	H	L	Check when insurance renewed	Annual
		Asset register inaccurate for insurance	H	L	Maintain accurate register and review	Annual
13	Budgets	Allocation categories and amounts are insufficient	H	L	Examine trends and forecasts. Estimated expenditure needed for next financial year is discussed in Oct/Nov. and budget set in December.	Annual

		Unforeseen expenses	H	L	Contingency allowed in each allocation plus separate contingency sum for unforeseen expenditure.	
		Ear-marked reserves not clearly identified	M	L	Identify / adjust when setting budget	Annual
14	Internal Audit	Checks list not comprehensive	H	M	Ensure all financial controls and procedures are in place.	Continual
					Review int.aud. programme	Annual
15	Asset Register	Not up to date / inaccurate record	H	M	Review and update when changes occur .	Ongoing / Annual
16	Fines	Fine by Data Prot.Office -non registration	H	L	Register and pay promptly. Reminder in diary	Annual
	Conflict of Interests					
17	Member working as RFO/PO	A member in this position could try to exert undue influence particularly in matters relating to budgeting and expenditure.	M	M	RFO abstains from discussion and vote over budget and other major financial decisions. RFO/PO is mindful at all times of the widest interpretation of the Code of conduct particularly Integrity and Impartiality. This is a members own responsibility and s/he should declare an interest if in doubt.	Continual
	Member with special responsibility	Such a member could favour their own area and influence decision making.	M	L	Members are mindful at all time of the widest interpretation of the code of conduct re Integrity and Impartiality. Declare an interest if in doubt.	Ongoing
	All members	A member with special area of interest also has business interests with the Council			No member with special area of interest has business registered with the Council	Annual
	"	Members who own businesses failing to declare	H	L	Members have received Code of Conduct training	
18	Dispensations re. Code of Conduct	PO / RFO in too difficult a position to grant dispensations, particularly if involved as a member(NALC Code)	n/a	n/a	Dispensations re Code of Conduct heard and decided by full Council (new Sos Aug.2012)	When conflicts are identified
19	Policies					
	Standing Orders	Inadequate / out of date	H	L	Customise from NALC Model and members become familiar with them. Update annually.	Annually
	Financial Regulations	Inadequate / out of date	H	L	Customise from NALC Model and members become familiar with them. Update annually.	Annually
	Risk Assessment	Significant risks not identified	M	L	Continual awareness and recording of possible new areas of risk	3 yearly

	All other policies:					
	Complaints Procedures}	Outdated, inadequate policies that do not serve their purpose	H	M	Ensure all Council policies function properly in practice and are fit for purpose.	Annually
	Disciplinary procedure}	Outdated, inadequate policies that do not serve their purpose	H	M	Ensure all Council policies function properly in practice and are fit for purpose.	Annually
	Publication Policy }	Outdated, inadequate policies that do not serve their purpose	H	M	Ensure all Council policies function properly in practice and are fit for purpose.	Annually
	Appeals Procedure }	Outdated, inadequate policies that do not serve their purpose	H	M	Ensure all Council policies function properly in practice and are fit for purpose.	Annually
	Data Protection }	Outdated, inadequate policies that do not serve their purpose	H	M	Ensure all Council policies function properly in practice and are fit for purpose.	Annually
	FoI }	Outdated, inadequate policies that do not serve their purpose	H	M	Ensure all Council policies function properly in practice and are fit for purpose.	Annually
20	General Risks					
	Business continuity	Absence of PO / RFO due illness or accident	H	L	Deputy is appointed and shadows work of PO/RFO. Use list of locum Clerks if need be.	Continuous sharing of work, knowledge and practices
	Legal Powers	Making ultra vires decisions	H	L	Full council decision making. PO and Deputy trained to seek/give advice	
	Maintenance	No regular programme. Could result in neglect.	H	L	Devise written programme and budget for maintenance	Review prior to budgetting
	Records - paper	Inaccurate filing - poor storage conditions	L	L	Stored in metal filing cabinet in clean dry conditions.	Ongoing
	Records-electronic	Loss of data through computer failure	H	L	Weekly back up of laptop on to extn.hard drive	Weekly
	Security	Insecure confidential records	H	L	Secure fireproof filing cabinet.Key holding restricted	
	Parish Office	Insecure area	H	L	Only members have keys to office . All confidential documents locked away with restricted access.	
21	Other Areas					
	Lower Rec Playground	Insufficient funds for good maintenance	L	L	Ensure good budgeting for area	Annually
		Accidents	M	L	Regular checks on whole area for possible hazards.	Weekly
		General Maintenance	M	L	Annual Playground Inspection by SSDC	Annually
	Pooles Lane	Falls and other accidents	L	L	Keep lane in good order, fill in potholes etc	Ongoing
		Insufficient funds for good maintenance	L	L	Budget for annual maintenance	Annually
	Allotment Gardens	Insufficient funds for good maintenance	L	L	Budget for annual maintenance	Annually
		Accidents when working in area	H	L	Encourage suitable clothing/footwear	Ongoing
	Upper Rec/Playing Fields	General maintenance	L	L	Trustees of the Charity are responsible	Ongoing

		Accidents	M	L	Regular checks on whole area for possible hazards. Trustees of the Charity are responsible.	Ongoing
22	Winsham Cemetery					
	Contracts	The Council could be getting a better service with other contractors. Contractors work not up to standard	M	L	Review of contract for maintenance of cemetery every 2 years. The Burial Group inspects the cemetery twice a year and Cllr/Cemetery Manager visit the cemetery on a regular basis.	Ongoing
	Fees and Charges	Insufficient fees and charges for burials and headstones	M	L	Review of fees and charges at least every 3 years when setting the budget in November/December. They are usually set under Chard Town Council's charges.	Annually
	Headstones and Sunken graves	Headstones at risk of falling	M	L	Cemetery Inspection twice a year. Councillor and Cemetery Manager do visual inspection when visiting the cemetery.	Ongoing
	Trees and seats	Unstable trees, broken public seats	M	L	Cemetery Inspection twice a year. Councillors do visual inspection when visiting the cemetery.	Ongoing
	Wrong plots allocated	Plots allocated for interments when already been purchased	M	L	The Cemetery Manager consults with the gravedigger and not the undertakers. A policy that only our approved gravedigger digs the plot. An ongoing updated map is sent to the gravedigger. Measures to mark reserved plots on current digging rows. Insurance cover for Errors and Admissions.	Ongoing
	Burial records	Lost or destroyed	M	L	Burial records are kept in a fire proof safe. Keep back up off site.	Ongoing
	Emergencies	Emergency in cemetery	M	L	Name and address of Parish Council in the notice board.	Ongoing
	Cemetery lay out	Visitors not finding their family graves. Aid for Stonemasons finding plots.	M	L	Application to Parish Clerk for plot number.	Ongoing
	Cemetery - Long term	Cemetery becoming full	M		Seek suitable land for cemetery extension or second cemetery. Start a reserve for making land acquired suitable for cemetery use (layout, paths etc)	Ongoing
	Pedestrian Access to Graves	Uneven grass surfaces	M		Notices have been erected advising of uneven ground.	Ongoing
23	Closed Churchyard at St Stephens					
	Headstones	Headstones at risk of falling	M	L	Cemetery Inspection twice a year. Councillor and Cemetery Manager do visual inspection when visiting the cemetery.	Ongoing
	Trees	Unstable trees	M	L	Cemetery Inspection twice a year. Councillors do visual inspection when visiting the churchyard.	Ongoing