

Mawnan Parish – Risk Assessment schedule 2023/2024

Definition of Risk Management: Risk is the threat that an event or action will adversely affect an organisations ability to achieve its objectives and 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.

This document has been produced to enable the Parish 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 risks maybe
- Evaluate the management and control of risk and record findings
- Review, assess and revise as necessary.

NEW ADDITIONS OR AMENDMENTS TO THIS DOCUMENT OVER THE 2023/24 YEAR ARE HIGHLIGHTED IN YELLOW

FINANCIAL & MANAGEMENT

Subject	Risk Identified	H/M/L	Management/ control of risk	Review/assess/ revise
Business Continuity	Council not being able to continue business due to tragic or unexpected circumstance	M		Consider basic Business Continuity plan. Ensure all council processes are followed & policies up to date
		M		Policies in place to cover emergency scheme of delegation, online meetings etc.
	Councillor numbers inquorate	L	Standing Orders specify the number of councillors for a quorum. The Clerk should make arrangements for a new meeting	Keep vacancies up to date, active recruitment & fixed meetings times agreed
	Loss of clerk – short term	L	In absence of clerk, the Council may delegate powers to a member/s of the Council	Advice sought from responsible officer/clerk at another parish or from past position holder.
	Loss of Clerk -Long term	L	The Council would make arrangements for either a temporary or permanent replacement, as appropriate	Recruitment procedures put into place CALC to be notified to see if a temporary clerk can be provided for any substantial period.

Subject	Risk Identified	H/M/L	Management/ control of risk	Review/assess/ revise
Business Continuity cont.	<p>The Council fails to act in a lawful manner.</p> <p>Illegal activity or payments</p> <p>Working parties taking decisions</p>	<p>L</p> <p>L</p> <p>M</p>	<p>Establish Clear terms of reference.</p> <p>Refer to Standing Orders/ Financial Regulations if necessary. Provide additional training opportunities to ensure up to date information being used</p> <p>All activities and payments made within the powers of the parish council, resolved and clearly minuted.</p> <p>Refer to Standing Orders/ Financial Regulations if necessary.</p>	<p>Powers should be minuted if used.</p> <p>Relevant annual subscriptions & training purchased.</p> <p>Clerk to attend all relevant training including local & national conferences if at all possible. At least 1 Councillor to attend relevant training if at all possible (Procurement, Health & Safety, insurances, volunteers, Trusts etc.)</p>
Breakdown in communications or trust between clerk & councillors	<p>Councillors/ clerk unable to communicate effectively with each other.</p> <p>Advice on legal position made by RFO not accepted OR advice by RFO not taken into account for decision making</p>	<p>M</p> <p>M</p>	<p>Discuss at Clerks annual review. 3rd party (chair) to be involved if relating to internal issues</p> <p>Minuted as such. CALC or solicitor advice sought.</p>	
When acting as Sole Trustees	<p>Parish acts as sole trustees for playing fields.</p> <p>How to ensure no overlap</p>		<p>Charity commissions advice sought on separation of duties</p> <p>Totally separate meetings agreed;</p>	<p>New CIO constitution</p> <p>No trust work to be undertaken at Parish meetings</p>

Subject	Risk Identified	H/M/L	Management/ control of risk	Review/assess/ revise
Minutes, Agendas and standing documents	Accuracy and legality	M	All meeting actions are minuted, and planning observations submitted online.	Annual reviews of Standing Orders, Financial Reg & Safeguarding to take place.
	Non Compliance with Statutory requirements	L	<p>Minutes and agendas are produced in the prescribed method and adhere to legal requirements. Minutes are approved and signed off at the next meeting.</p> <p>Minutes and agendas are displayed according to legal requirements. Business conducted at the council is managed by the chairman</p>	Other policies on scheduled review cycle. Clerk to read & distribute as necessary all legal notices coming through CALC
	Meeting timetables and consultation timescales must be as laid down by law.	L	Clerk to place agendas on Notice Board the correct number of days in advance.	Calendar of meetings compiled at the annual meeting.
Insurances	Adequacy	M	Annual review of policy undertaken prior to renewal	Review cover annually. Policy to be checked Reviewed with broker Mar 2023.
	Cost	M	Employer and employee liability is essential	Professional body to provide advice on current level of insurances deemed "adequate". See attached 'insurances' pdf.
	Compliance	M	Ensure Compliance processes are in place	Review Compliance annually
Precept	Adequacy of precept	L	<p>Sound historical information provided to back up the council's annual budget setting</p> <p>Budget & Precept approval needed by full Council</p>	<p>Regular budget monitoring report to Office & Finance Committee then to all councillors</p> <p>Precept is an agenda item at the December meeting</p>

Subject	Risk Identified	H/M/L	Management/ control of risk	Review/assess/ revise
Banking	Inadequate checks being undertaken	M L L	Council's financial regulations set out the requirements for Banking & cheque reconciliations Statements verified on a monthly basis with all monies in & out accounted for All payment out backed up with invoices/ receipts	Financial internal controls put in & undertaken by named councillor & clerk Independent councillor to check all payments made against statements. Statements now countersigned quarterly at Office & Finance meetings All invoices/ receipts must be attached to the payment requests each month. Monthly payment run sheet now signed – e-invoices attached to accounting software.
Debit Card / Electronic payments	Inadequate tracking/recording of payments Authority for electronic payments unverified/ incomplete	M L	Council's financial regulations set out the requirements for Banking & cheque reconciliations. Amended for Debit card. Statements verified on a monthly basis with all monies in & out accounted for Payment to be agreed by full council before 2 delegate access required to authorise payments online.	Independent councillor to check all payments made against transaction list & bank statements. Payment list provided as part of monthly agenda. Clerk to ensure each transaction has receipt/invoice linked via software. Payment list provided as part of monthly agenda.
Electronic income	Doesn't match outgoing invoice. Payment via 3rd party platform makes charges	L M	Check & reconcile to invoices. Only used in exceptional circumstances. Costs Centre to accept charges to get greater payment in (<1% of total invoice)	Invoices to be attached to software showing receipt (clerk to look into using software to create invoices) Manage on a case by case basis (currently only NT payments)
Cash			Council has no petty cash or float. Minor cash payments made to clerk for services rendered have receipts issued & are banked immediately.	Numbered receipt book reconciled to for services rendered have receipts

Subject	Risk Identified	H/M/L	Management/ control of risk	Review/assess/ revise
VAT	Reclaiming / Charging not taking place appropriately	L	The council has procedures for claiming VAT	<p>VAT 126 run bi-annually from SCRIBE software & electronic VAT126 return done online to HMRC (receipt printed & filed) .</p> <p>If necessary VAT126 can be run more often when larger projects taking place.</p> <p>VAT for Trusts work paid for by the PC can be claimed back on same forms (see auditor note)</p>
Financial Control & Records	Inadequate checks being undertaken	<p>M</p> <p>L</p> <p>M/L</p> <p>L</p>	<p>Accounting records must be maintained, in accordance with statutory requirements</p> <p>2 Signatures on each cheque, initialled cheque stub and invoices to validate the amount being spent. Majority of payments now made electronically – 2 to authorise.</p> <p>All financial commitments must be agreed by councillors before payment</p> <p>Section 137 Payments must be noted as such at the time of authorisation and recorded as such at that time</p>	<p>checked by named councillor prior to full council approval – now checked by O&F</p> <p>clerk to ensure this happens at signature, if missed then to happen asap</p> <p>Agreement with Auditor that payment schedule, not individual invoices be signed but electronic invoices require authorisation by clerk (written)</p> <p>Items for payment standard line on agenda & provided at each meeting for agreement.</p> <p>Grants/ Donations to be clarified. Level of Section 137 available to be noted each year. Legal power to give grant noted on minutes.</p>
Annual Returns	Not submitted within the time limit	L	Annual return completed and signed by the council, submitted to the internal auditor for completion. Checked and sent on to the external Auditor	Annual Return to be logged on receipt & timetables for appropriate meetings. Summary emailed when posted in case of loss. Receipt from External Auditor requested.

ADMINISTRATION

Subject	Risk Identified	H/M/L	Management/ control of risk	Review/assess/ revise
Data Protection Policy	Personal/private information kept/used without cause or longer than necessary	M	Council is registered with the Information Commissioners Office. Policy documents made available on website	Ensure annual renewal of registration Monitor and remove unnecessary data once usefulness has been ascertained. Policy reviewed annually
GDPR	Retention & use of personal data	M	Council instigating new policies Data audit taking place of all historic held information	Annual Data Protection report due January All redundant files to be removed & destroyed asap. Those being retained have data logged in audit spreadsheet.
Freedom of Information Act	Requested not dealt with or not dealt with fast enough	H	The Council has a model publication scheme for local councils in place. Update in light of GDPR	Monitor and report impact of requests made under freedom of information
Health & Safety	Suitable checks & records not in place	H	Records of all information relating to Health & Safety & adequate Risk Assessments kept on file in Parish Office.	Item to be minuted and addressed by O&F committee
Meeting Location	Availability Adequacy Health and safety	L L L	Meetings are held on the 3rd Thursday in the month at Mawnan Bowling Club. Pre booked annually in advance. Larger mtgs to be held at MMH if possible Ad Hoc meetings arranged with Memorial Hall, Bowling Club, and MCA as deemed necessary. Venue gauged to be sufficient for volume of attendees. Visual check to venue made by clerk before each meeting	Annual bookings procedure adequate Multiple venues allows booking on required dates. Monitor numbers attending Risk assessment to be obtained from venue

Council Records	Loss through theft, Fire and Damage	L	Working papers to be held securely in filing cabinet/cupboards in Parish Offices. Wherever possible important/essential documents scanned before filing.	Spare key for filing cabinet to go to named councillor
	Historic Records	L	Minutes stored with County Archive Deeds, leases and one off documents kept by clerk in suitable container.	Records sorted and passed onto County Archive. Ongoing Bi-Annual review of papers to be undertaken & suitable storage addressed. Currently in office- alternative fireproof document bag purchased.
	Access to documents restricted	M	Cloud storage available from anywhere with internet access (& suitable passwords) . Office available to councillors (via clerk)	'invitation to share' folders issue by clerk as needed. Spare keys to office with landlord for emergency access.
Councils Electronic Records	Loss through damage, fire or corruption of Computer	M	Computer backup procedures (daily copy of all data) are in place using internet storage (drop box).	Dropbox used for all data except email. Manually back this up on monthly basis.
	Electronic Files –Not all essential files stored on cloud	L	Backup of those files NOT stored on the cloud (HMRC & Email) done monthly to external hard drive & removed from office by clerk	Clerk to maintain hard drive – given to nominated councillor if clerk away [ill] from off for more than 2 working weeks.
	Electronic Security: Passwords No virus protection	L	List of passwords & sites used kept by clerk in electronic form (protected). Virus Protection in place. Regular scans and system upgrades undertaken to ensure viability of system	Chair holds copy if significant passwords (google password manager activated). Reliable antivirus software purchased and installed on all office computers/ laptops & any used by clerk at home (for MPC works)
	Historic Files	L	Separate cloud based site (Box) used for historic records in line with retention policy.	Location & password given to chair as above. Retention of Documents Policy reviewed annually. 2 nd set of zip files taken home by clerk on HDD

Councils Electronic Records cont.	Internal Audit of Financial Controls	H	Internal checking done by nominated member. Random checking of financial processes & paperworks undertaken The Council maintains regular maintenance systems by qualified professionals	Internal Financial Controls risk assessment documents reviewed annually by Office & Finance Committee Ongoing agreement with qualified Accountant (S Hudson) for internal review.
	Ensure all the requirements of employment law, Inland Revenue & VAT regulations are complied with, and that Clerk's salary is in accordance with adopted scales	L	Quarterly returns on PAYE and NI, and quarterly VAT reclaims, to be submitted. SLCC/NJC payscale updates reviewed by O&F committee	Clerk to check the position of contractors under PAYE legislation; regular updates received from HMRC including web-seminars; HMRC & National Association checked for any changes to policy Clerks wages & contract reviewed annually. Full contract & Job description reviewed in 2019 (benchmarking exercise)
Election	Risk of election	L	Risk is higher in an election year. No factors to mitigate this risk	Monies set aside for election if required
Personnel Issues	Salaries	L	Clerk's salary to be reviewed annually, in line with NALC/SLCC guidelines	Full contract & Job description to reviewed in 2019 (benchmarking exercise). Annual guidelines adjustments noted
	Pension	L	Pension outsources to NEST in line with statutory levels	Review levels annually
	Protection against unfair dismissal claims	L	Grievance & Appeals procedures in place	Policy in place. Annual performance review also undertaken
	Personal accident, or assault, to Members or Clerk	L	Members and Clerk advised not to work alone on Council business. Personal accident (including assault) and Employers Liability insurance in place	Clerk to let chair know of any incidents; Regularise appointments outside of office
	Work related stress	L	Annual staff appraisals. Staffing committee in place to deal with staffing matters. The Council respects the potential impact of staff of increased works load and monitors through consultation with staff	Annual reviews agreed and being done. Clerk to work with chairman directly on day to day communication.

Personnel Issues cont.	Staff Working Conditions and equipment	L	PAT tests done to equipment	Complete a DSE assessment Ensure staff are trained in the safe use of all equipment.
	Other staff welfare issues	L	Investigation into new office accommodations underway The Council are aware of their responsibilities and will act in accordance with recommendations from the health and safety officer	
Public Liability	Risk to third party property or individuals Legal liability as a consequence of asset ownership	L	Insurance is in place, risk assessments of individual events/asset is undertaken	Check relevance of policy annually
Employer Liability	Risk to third party property or individuals Legal liability as a consequence of asset ownership	L	Insurance is in place, risk assessments of individual events/asset is undertaken	Check relevance of policy annually
Legal Liability	Legality of activities	L	Clerk clarifies the legal position and takes advice when needed	Check relevance of policy annually
	Proper and timely reporting via minutes	L	Council receives and agrees minutes at monthly meetings	Minutes agreed and signed each month.
	Proper document control	L	Retention of documents policy in place	
Members Interests	Conflict of interest	L	Councillors have a duty to declare any interest at the start of the meeting. Forms available from clerk.	Register of interests forms should be reviewed annually
	Dispensations & conflict of interest	M	Advice sought on relative status of Sole Trustees & dispensations through CALC	General dispensation granted for Trust works. ONGOING – INDIVIDUAL DISPENSATION FOR COUNCILLORS WHO HAVE AN INTEREST (FROM OUTSIDE BODIES) MAY BE NECESSARY BUT HAS TO BE REQUESTED

Members Interests cont.	Procedures required for the recording and monitoring of members' interests, gifts and hospitality received	L	Code of Conduct signed, and Register of Interest completed, by each Councillor	ONGOING - NOTE THAT THIS IS THE RESPONSIBILITY OF INDIVIDUAL COUNCILLORS.
	Breach of Confidentiality	L	The Parish Council is registered under the Data Protection Act Procedures for dealing with confidential agenda items Inc. tender bids	Such items to be discussed with public and press excluded

ASSETS AND PROPERTY

Subject	Risk Identified	H/M/L	Management/control of risk	Review/assess/ revise
Assets	Loss or damage/risk/damage to third parties or to property	M	An asset register is kept up to date and insurance is held at the appropriate level for all items.	Assets checked regularly (physically and against register).
Notice Boards	Risk / damage/ injury to third parties road side safety	M	Regular checks are made on all equipment by members of the council. Parish Council has one notice board. It is regularly visited by the clerk who holds the keys. Parish Council has one notice board. It is regularly visited by the clerk who holds the keys	Content & suitability assessed
Street Furniture	Risk / damage/ injury to third parties road side safety	M	No inspection process is in place. Members of the public and councillors report issues to the clerk which are dealt with.	Overview in passing - any matters reported
Public Conveniences	Risk/ injury to third parties	M	Inspection by cleaning crew. Any issues reported to clerk for immediate action	Annual site inspection takes place by clerk towards maintenance schedule
Bus Shelter	Risk / damage/ injury to third parties road side safety	M	Inspection by cleaning crew. Any issues reported to clerk for immediate action	
Telephone Kiosk	Risk / damage/ injury to third parties road side safety	M	Inspection by cleaning crew. Any issues reported to clerk for immediate action	Added to contract Aug 17, now has visual review twice yearly

Offsite storage of footpath leaflets	Risk of loss or damages	L	Secure storage area assessed. Risk assessment & papers provided to clerk/renter.	Clerk had key to locker containing footpath leaflets & will collect as required. Insurances for this already checked. Storage of other items (pending new offices) to be assessed as necessary.
Maintenance	Poor performance of assets or amenities. Loss of income or performance Risk to third parties	M M	All assets are owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are authorised in accordance with Parish council procedures.	All assets are insured annually
Open Spaces	Secondary users reporting issues (TRUST + PC) Upkeep not to contract level specified	M M	Contract for maintenance appropriate for site Ad hoc checks on level of service undertaken	Contract & completing reviewed regularly Checks done as works reported. Where significant ongoing item then clerk/councillors may perform on-site inspections
Community Graveyard	Uneven paths/ground Poor maintenance Unexpected damage/ incidents on site Detritus on site	M L L L	Notice on standards underfoot put up. Where possible levels flattened Contract for maintenance reviewed & assessed regularly Monthly visual inspection of site + section test of memorials undertaken twice a year Cleaning of significant detritus undertaken at same time as weekly visual assessments	Manage in accordance with established health and safety and best practice. All contractors to be made aware of council policies. Maintain a register of contractors which includes details of the contract, risk assessments, methods of work, certificates and inspections.

From: Steve [mailto:HUDSONACCOUNTING@BTINTERNET.COM]

Sent: 06 October 2023 10:47

To: 'parish clerk' <clerk@mawnan.org.uk>

Subject: RE: reclaiming VAT for the council Trusts

Hi Lisa,

The Guidance says that

“If, exceptionally, the authority’s bank account is used to receive monies intended for the trust or to pay for any expenditure on behalf of a trust (prior to recovery from the trust account), then these transactions, including any irrecoverable VAT, must be included in the AGAR of the authority as being its own receipts/income and payments/expenditure during the year and to the extent that they are yet to be recovered or paid over reconciled as debtor and creditor amounts”.

Hope that helps.

Kind Regards

Steve