

DUNSTER PARISH COUNCIL – RISK ASSESSMENT MANAGEMENT REGISTER – May 2023

This document is a systematic general examination of the assets and activities of The Parish Council to enable potential risks to be identified. The Council will take practical and necessary steps to reduce or eliminate the risks identified. The following six step process is to support the implementation of risk management and help maintain impetus.

1. Identifying risk – Risks will be identified.
2. Analysing risk – Risks will be assessed against probability and impact of the identified risk using a Low, Medium or High score.
3. Prioritising action – Risks will be entered on the risk register with the score.
4. Determining action – Further actions required to reduce the treat of the risk occurring or minimise its impact will be stated in the risk register.
5. Controlling risk – The specified actions will be carried out as stated in the risk register.
6. Monitoring – The Clerk and Chairman will keep the risk register under review and progress against further actions identified. The register will be updated as actions are achieved, and risk scores amended as appropriate. The identification of risks should be a continual process and risks emerging throughout the year should be evaluated and where necessary added to the register.

AREA	IDENTIFIED RISK	LEVEL OF RISK	CONTROLS	ACTION REQUIRED
1. Finance				
Financial Records	Inadequate records and financial control leading to irregularities	L	Financial Regulations set out requirement for production of records at meetings. Internal and external audit carried out yearly.	None
Banking	Inadequate checks and bank mistakes	L	Bank reconciliation carried out monthly. Always require 2 signatories on cheques and savings account. Internal and external audit carried out yearly.	None

HMRC	Incorrect NI and PAYE Payments, Salary paid incorrectly. Non-compliant with HMRC regulations leading to financial penalties.	L	VAT claimed annually. Compliant with HMRC, PAYE regulations. Salary payments included in monthly payments for approval. Employers monthly and yearly returns are completed and submitted online within the required HMRC time limits.	None
Budget	Adequacy of precept for the Council to carry out statutory duties.	L	Annual budget produced. The Council received monthly income and expenditure analysis. Monthly information allows the Council to estimate standing costs and costs of the projects for the subsequent years.	None
Risk of loss of computer data	Breakdown of computer.	L	Clerk backs up data daily.	None
Reporting and auditing	Submission within time limits. Communication of information.	L	Financial matters are a monthly item on the agenda. Internal audit carried out yearly. Figures for annual return presented to council for approval and signing. Firstly, sent to internal auditor for completion and signing before being sent for external audit.	None
Wages and expenses	Incorrect NI and PAYE Payments, Salary paid incorrectly.	L	Compliant with HMRC, PAYE regulations. Salary payments included in monthly payments for approval.	None
Best Value Accountability	Contracts awarded incorrectly. Overspend.	L	3 quotes obtained for any work carried out. For major projects, competitive tendering process would be initiated.	None
VAT	Compliant with HMRC regulations. Unclaimed VAT.	L	VAT claim completed monthly. Refunds from HMRC logged in income analysis. VAT incurred is shown in separate column in cash book.	None

Investments	Get forgotten	L	No investments held	None
2. Employment issues				
Employment Law	Non-Compliance by the Council or Clerk	L	Membership of SALC and SLCC. Grievance and disciplinary Policy adopted Oct 2019	None
Working hours	Correct payment of wages	L	Council monitors hours worked. Monthly timesheet filled in and submitted to Council.	None
Employment insurance	Potential Claims	L	Employee liability insurance in place	None
Staff performance	Duties not being carried out	L	Regular Reviews of staff performance. Staff appraisals carried out annually	None
Working conditions	Council non-compliant with contractual obligations	L	Regular reviews of working conditions. Clerk has completed risk assessment.	None
Health & Safety	Injury to Staff	L	Provision of regular reviews of staff working procedures, risks involved and adequate direction on the safe use of any equipment required to undertake roles. Employers Liability. Clerk has completed risk assessment.	PA Test to be carried out on all electrical equipment.
Fraud	Fraud by employees	L	Requirements of fidelity guarantee and public liability within insurance provision. Regular checks and internal controls on financial activity.	None
3. Asset Management				
Assets	Loss or damage, risk to third party	L	Monthly checks undertaken. Clerk possesses emergency powers to deal with urgent repairs. Public liability insurance in place.	None

Maintenance of assets	Loss or damage, risk of injury to third party	L	Annual review of assets undertaken for both insurance and external audit. Monthly checks undertaken. Clerk possesses emergency powers to deal with urgent repairs. Public liability insurance in place.	None
Toilet Block	Risk to third party, flood or damage	L	Cleaning contactor checks daily and reports back to the Clerk. Cleaning contactor hold own public liability insurance. Clerk possesses emergency powers to deal with urgent repairs. Public liability insurance in place	None
4. Council Records				
Paper records	Loss of essential records through theft and/or fire damage. Council Minutes, leases, financial records and historical correspondence.	L	All legal documents stored in lockable metal cabinet.	None
Electronic records	Loss through theft, fire damage or corruption	L	Council records are backed up daily and stored in metal cabinet. Anti-virus kept up to date	None
Archived Records	Loss through fire damage or theft	L	Council archived records are stored in a locked fireproof cabinet	None
5. Insurance Provision				
Adequacy	Insurance provision inadequate	L	Annual review is undertaken of all insurance arrangements.	None
Risks to third party, property or individuals	Insurance provision inadequate	L	Correct insurance in place. Cemeteries and playing fields and allotments inspected quarterly.	None
Cost	Best Value practice not undertaken	L	Cost of insurance reviewed annually.	None

Freedom of information provision	Non-compliant with Freedom of information act statutory requirements	L	Clerk attended a SALC Course. Freedom of Information Policy in place	None
Data Protection	Non-compliant with Data Protection Statutory requirements for registration	L	Clerk undertaken data protection course. Data Protection Policy in place.	None
Legal Powers	Illegal activity/payments	L	All actions of the Council noted in the minutes and presented to all members. All resolutions for payments resolved at monthly meetings of the Council.	None
Statutory obligations regarding documents	Accuracy and legality of notices, agendas and minutes	L	Compliance with Standing Orders. Minutes produced in the correct manner by the Clerk and adhere to legal requirements. Minutes are approved, signed and dated at the next meeting of the Council. Agendas and notices are produced in the correct manner by the clerk and adhere to legal requirements and displayed accordingly.	None
Members interests	Non-registration of disclosable interests	L	Members are reminded to declare any interest in business to be considered at all meetings. Registration of interests by members on correct form. Responsibility of individual member to declare said interests. Register of interest forms to be available at every meeting.	None
6. Other				
Meeting location	Premises inadequate for needs of the Council or public	L	All meetings of the Council are held in the Tithe Barn Dunster which has adequate facilities for hosting meetings. It is fully disabled access compliant.	None

Meet Via Zoom	Covid 19 Pandemic	L	Meetings were held by Zoom up to May 2021. All other government guidelines regarding the pandemic are followed and adhered to at face to face meetings	None
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Approved at meeting held on 09th May 2023 Clerk Chairman.....