

Stoke Gabriel Parish Council - Risk Assessment

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

Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential risks, inherent in the place or practices. Based on a recorded assessment the Parish Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicably possible. The Risk Assessment document is to be reviewed annually.

In carrying out the Risk Assessment, the following steps were taken –

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

Topic	Risk(s) identified	Risk Level H/M/L	Impact H/M/L	Impact H/M/L After mitigation	Management and control of Risk	Staff Action
Precept	Adequacy of precept	L	M	L	Budgets prepared to determine amount required. Budget includes current year actual costs and projected position for following year.	Existing procedure adequate. Review financial reports regularly. Prepare following year's budget in December.
	Requirement not submitted to SHDC in time.	L	L	L	Precept is an agenda item for Full Council prior to deadline given by SHDC. Clerk submits requirement to SHDC in writing prior to deadline and confirms by email.	
	Amount not received from SHDC	L	M	M	SHDC notifies Parish Council the dates on which the precept will be paid into the bank account. Clerk checks that instalments are paid on given dates.	
Financial Records	Inadequate records	L	M	L	The Council has Financial Regulations that set out the requirements. A thorough review of the accounting records is conducted regularly by the internal auditor.	Existing procedure adequate. Review the Financial

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	Financial irregularities	L	M	L		regulations when necessary
Bank and banking	Inadequate checks	L	M	L	Financial Regulations set out requirements. Cheques require two authorised signatories. Bank statements reconciled regularly. Online Banking requires two signatories to authorise payments.	Existing procedures adequate. Review Financial Regulations annually
	Banks errors.	L	L	L		
Reporting and auditing	Insufficient information	L	L	L	Agendas for meetings cover all appropriate issues; minutes approved at following meeting. Clerk completes Annual Return for external audit following internal audit and produces all documentation to Members. Annual Return is approved at Full Council prior to submission.	Existing procedures adequate. Review procedures annually.
	Incomplete audit	L	L	L		
Grants received	Receipt of grant	L	L	L	Grants awarded with terms and conditions and specific to a project; normally only paid on submission of receipts and evidence of payment, financial reports detailing expenditure without income would reveal non-payment.	Ensure financial reports presented to Council regularly.
Best value accountability	Work awarded Incorrectly.	L	M	L	Procedures for tenders and seeking quotes are set out in Standing Orders and Financial Regulations. Outcomes are reported to Council before proceeding with order.	Existing procedure adequate. Consider when reviewing Financial regulations.
	Overspend on services.	M	L	L	Contracts are monitored by the Clerk to ensure delivery and cost are in accordance with the order.	
Salaries and assoc. costs	Salary paid incorrectly.	L	L	L	Full Council authorises appointment of employees, following recruitment process. Increments authorised by Full Council. Principal payroll tasks are undertaken by a bureau with systems that integrate with those of HMRC. Any failure to meet HMRC obligations would be quickly detected and reported by HMRC.	The internal auditor thoroughly reviews the payroll process.
	Unpaid Tax to Inland Revenue.	L	L	L		
Employees	Fraud by staff	L	M	L	Segregation of duties reduces the risk relating to an individual. The Clerk and internal auditor conduct thorough reviews. In areas where there are risks, the cost of control would exceed the potential loss. All employees to be provided adequate direction and safety equipment needed to undertake their roles	Existing procedures adequate. Monitor health and safety requirements and insurance annually.
	Health and safety	L	M	L		
VAT	Incorrect claims	L	L	L	The power under which each item of expenditure is made is recorded on the schedule of Accounts For Payment. All VAT incurred is recorded	VAT reclaim is reviewed by the internal auditor.

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					separately in the accounting systems. VAT is only reclaimed where HMRC rules permit this.	
Annual Return	Submit within time limits	L	L	L	Employers Annual PAYE Return is completed and submitted online by the payroll bureau within the prescribed time frame and approved the Clerk. Annual Audit Return approved by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	M	L	Detail of the power under which each item of expenditure is made is recorded on the schedule of Accounts For Payment. The Council has the opportunity to check that there are appropriate powers relating to an activity.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality	L	L	L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next appropriate meeting. Agenda displayed according to legal requirements.	Existing procedures adequate and in accordance with statutory requirements.
	Illegal conduct	L	M	L	Business conducted at Council meetings managed by the Chairman in accordance with Standing Orders and Code of Conduct.	Members adhere to Code of Conduct
Members interests	Pecuniary interests	L	L	L	Declarations of pecuniary interest by members at meetings.	Existing procedures adequate.
	Register of members interests	M	L	L	Register of members interest forms maintained by DC.	Members have responsibility to update register.
Business continuity	Risk of Council not able to continue its business due to unexpected event.	L	H	M	A separate Business Continuity plan is in place.	Business Continuity Plan reviewed annually.
Insurance	Adequacy	L	H	M	Risk assessment assists in identifying requirements. An annual review is undertaken of all insurance arrangements. Policy covers Public Liability,	Existing procedure adequate.
	Cost	L	L	L		
	Compliance	L	L	L		

Reviewed and updated March 2024

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	Guarantee	L	L	L	Employers and Employee liabilities, guarantee and a range of other possible losses.	Insurance reviewed annually.
General Data Protection Regulations (GDPR)	Policy provision	L	L	L	The Council is registered with the Information Commissioner's Office (ICO). Data is only held and distributed in accordance with GDPR rules. Mitigation is also provided through training for the clerk/councillors as required. (DALC provide e-learning and webinar training)	Ensure annual review and renewal of registration, and compliance with rules.
Freedom of Information	Policy regarding Provision	L	L	L	The Model Publication scheme has been adopted. If a substantial request came in it could create a number of additional hours work. A fee to cover the extra hours would be charged.	Monitor and assess impact of requests made under FOI
Assets	Loss or damage Risk/damage to third party or other property	L	M	L	An annual review of the asset register is undertaken for insurance provision. Areas where assets are held or installed are regularly visited for operational reasons and any damage or loss identified dealt with.	Where required, risk assessments are undertaken.
Maintenance	Poor performance of assets or amenities	L	L	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate
Notice Boards	Risk of damage/injury to third party	L	L	L	Notices are updated on the boards as required. No formal inspection procedures are in place but any reports of damage are reported to the Parish Council and dealt with appropriately.	Existing procedures adequate
Trees	Risk of damage/injury to third party	M	M	L	The Tree Warden monitors any risk to persons and property from falling branches, trees and from root ingress and advises the Parish Council accordingly of any action required.	Clerk to liaise with Tree Warden
Meeting locations	Adequacy Health & Safety	L L	L L	L L	Meetings are held in the Village Hall. The Village Hall Committee maintains these to a safe standard for all users.	Existing Procedures Adequate
Council records – paper	Loss through: Theft Fire damage	M M	M M L	M M M	The records are stored in home of a councillor, temporarily. Records include historical correspondence, minutes, insurance, bank records. Important documents are stored at Lloyds Bank, Totnes.	Damage (apart from fire) and theft is unlikely and so provision is adequate.

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Topic	Risk(s) identified	Risk Level H/M/L	Impact H/M/L	Impact H/M/L After mitigation	Management and control of Risk	Staff Action
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L	M	L	Electronic records are stored on a number of computers and back up storage devices at different locations. Back up of electronic data is made at regular intervals.	The dispersal of electronic data across a number of devices and locations lowers risk.
Cyber security	Malware Virus	M	H	L	Maintain computer with up-to-date current operating systems and virus protection software.	Pay software maintenance

Note: Risk assessment must be reviewed and adopted by Council annually during the financial year and before 31 March.