

## Harberton Parish Council Risk Assessment

This document is produced to enable the Parish Council to assess the risk that it faces and satisfy itself that it has taken adequate steps with control systems to minimise the risks. This will enable the Council to make the required declaration in its return to the external auditors. The Risk Assessment document will be reviewed annually.

Service Area	Risk Identified	Risk Level H/M/L 3/2/1	Potential Impact H/M/L 3/2/1	Risk x Impact	Management/control of Risk	Review/Assess/ Revise
Precept	Adequacy of precept for the Council to carry out its Statutory duties	1	1	1	To determine the precept amount required, the Finance Committee receives a quarterly budget report on actual position against budget. At the January precept meeting the Finance Committee receives actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information, the Finance Committee maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings to calculate the precept demand. The Full Council reviews the proposal as submitted by the Finance Committee before the demand is made. The Clerk informs the Council when the monies are received	Existing procedures are adequate
	Illegal expenditure	1	1	1	Ensure that spending is within legal powers by minuting powers when resolution to initiate a project is made	Practices revised in May 2017 to ensure powers are monitored monthly
Financial Records	Inadequate records	1	2	2	The Council has Financial Regulations which set out the requirements, reviewed on an annual basis by the Council and checked by the Internal Auditor.	Existing procedures are adequate
	Loss of funds due to misappropriation of public money Financial Irregularities	1	1	1	The Council has Financial Regulations which set out the requirements, reviewed on an annual basis by the Council and checked by the Internal Auditor.	Existing procedures are adequate

Bank and Banking	Inadequate checks	1	2	2	The Council has Financial Regulations which set out the requirements. The Clerk undertakes monthly reconciliations before payments are made, and provides quarterly reconciliations for Finance Committee review.	Existing procedures are adequate
	Banking mistakes	1	1	1	The Council has Financial Regulations which set out the requirements. The Clerk undertakes monthly reconciliations before payments are made, and provides quarterly reconciliations for Finance Committee review.	Existing procedures are adequate
	Online banking fraud	1	2	2	The Clerk/RFO follows safer banking guidelines in which: The bank's website is visited by entering the address directly in the browser, not clicking on links in emails in case they are phishing emails Use a strong password and PIN and not using the same password used for other websites Use a secure internet connection for online banking, never public WiFi. Check statements and online banking regularly and report any unusual transactions to the bank Be alert to potential scams.	Existing procedures are adequate
Reporting and Auditing	Information communication and lack of transparency	1	1	1	Finance is a standing agenda item at each Ordinary Meeting with all resolutions minuted.	Existing procedures are adequate
Payroll	Loss of data on PC due to system fault.	1	1	1	Basic Tools PAYE software is installed on the Parish Council laptop, as used by the Clerk. Use of the laptop is transferable to an incoming or Locum Clerk, or to a Parish Councillor in the event of the clerk leaving or being incapacitated.  Files are automatically backed up on the laptop, further backed via online back-up service 'LiveDrive'  Payslips are produced by the Clerk in Microsoft Excel monthly to accompany the payment schedule, filed as a	Existing procedures are adequate

					hard copy as well as electronically on the Parish Council laptop.	
Insurance	Inadequate insurance in place	1	2	2	Annual review of policy undertaken prior to renewal. Public Liability and Employer liability is essential. An Asset Register is updated on an annual basis and loss or damage cover to be considered on an annual basis. Clerk to make queries to insurance company if any new activities come online throughout the year to ensure compliant.	Existing procedures are adequate
	Lack of compliance Ensure continued value for money.	1	1	1	Seek quotes on insurance before renewal.	
Management of assets	Playgrounds: Safety of equipment	1	3	3	The Council has entered a maintenance and insurance contract with the District Council and receives one annual formal report. Monthly checks are undertaken by District Council staff and issues reported.  Playground Committees have Risk Assessments in place. In the event of there being no formal committee, the Parish Council will take over the risk assessment.	Existing procedures are adequate
	Playgrounds: Loss of play equipment	1	1	1	Management committees in place to manage regular maintenance and comply with safety checks undertaken by District Council	Existing procedures are adequate
	Loss of service contractors	1	1	1	Immediately advertise any vacancy (if permanent loss)	Existing procedures are adequate
	Loss of voluntary management committees	2	1	2	Immediately advertise any vacancy (if permanent loss) and Parish Councillors and employees to cover temporary loss.	Existing procedures are adequate
Tender process	Procedures not followed for significant contracts. Best value not achieved. Fraud.	1	1	1	Tender process outlined in Financial Regulations	Existing procedures are adequate
Clerk	Loss of Clerk	2	3	6	Immediately advertise any vacancy (if permanent loss) and Parish Councillors and/or Locum Clerk to cover temporary loss.	Existing procedures are adequate

					All records and files systems kept up to date in clear system on Parish Council lap-top and backed-up on Live Drive regularly. Passwords provided in sealed envelope to Chairman for emergency access. All passwords to be changed as soon as possible.	
	Inadequate skills/knowledge	2	3	6	Budget line established to ensure that council could pay for extra qualifications should the clerk need them. Clerk should be provided with appropriate training, reference books and access to legal advice through membership to DALC and SLCC. Clerk receives an annual appraisal at which training is discussed.	Existing procedures are adequate
Employment practice	Compensation Claim from Employees for Malpractice or Injury	1	2	2	Contracts of Employment issued to employees within 2 months of commencement of employment. Appraisals carried out annually. Matters relating to employees to be discussed in confidence (public and press to leave the meeting room) and minutes recorded as confidential. Appropriate training to be provided. Appropriate equipment to be provided to ensure that employees can carry out role effectively and safely. Appropriate Insurance in place.	Existing procedures are adequate
Administration	Loss of records through theft, fire damage or corruption of computer.	2	3	6	Historic paper records are stored at the clerk's home address. Electronic records are backed up through a contract with 'Live Drive'. Important agreements or contracts are filed with the bank in a safety deposit envelope.	Existing procedures are adequate
Statutory Documents: Minutes, agendas and notices	Accuracy and legality	1	1	1	Minutes and agenda are produced in the prescribed manor by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair. Members adhere to the Code of Conduct.	Existing procedures are adequate
	Business conduct	1	2	2		
Freedom of Information and Transparency	Lack of transparency	1	1	1	The Council has a Model Publication scheme in place and publishes all information on its website for ease of access according to the Transparency Code.	Existing procedures are adequate

Data Protection	Inadequate procedures	1	2	<b>2</b>	A Data Protection Policy is in place and reviewed annually The Parish Council is registered with the ICO	Existing procedures are adequate
Meeting location	Not legally compliant Inadequate Health and Safety conditions	1	1	<b>1</b>	Meetings are held in publicly accessible venues in compliance with the Standing Orders. Virtual meetings held enable public participation and observation. Public venues are fit for purpose compliant with Health and Safety legislation	Existing procedures are adequate
Management of volunteers	Compensation Claim from Employees for Malpractice or Injury	2	2	<b>4</b>	Guidance notes and risk assessment produced for any activities working with volunteers. This includes litter picking undertaken on behalf of the Parish Council or provision of emergency support in the community co-ordinated by the Parish Council. Appropriate Insurance in place.	Existing procedures are adequate