

**TATWORTH & FORTON PARISH COUNCIL: RISK ASSESSMENT - REVIEWED 1ST JUNE 2017**

**MINUTE NO: 137/17 b.**

Key		a = Severity of Hazard if it were to occur				
		b = Likelihood of occurrence / probability after control				
No.	Subject	Risks Identified	a. L/M/H/	Management & Control of Risk	b. L/M/H	Review / Re-assessment
<b>FINANCIAL</b>						
1	Payments: invoices	Cheque written in incorrect amount or payee incorrect	L	Robust Internal controls: RFO and member check invoice; 2 members initial cheque stubs & invoice	L	Governed by Financial Regs. - subject to annual revision
		Blank cheques signed	H	Blank/incomplete cheques never signed	L	"
		Security of cheque books	M	RFO retains cheque books in locked fireproof cabinet	L	"
2	Payments: Wages & Salaries	Incorrect numbers of hours paid	M	Hours worked are recorded signed for and checked by RFO each session. Members conduct random checks.	L	Governed by Financial Regs.
		Incorrect calculation/wrong deductions	M	HMRC online PAYE used. Random sampling checks by members	L	
		Fictitious employee	H	All employees agreed and known by council and payroll records checked.	L	Monthly
		Late / incorrect end of year PAYE return	H	Online filing, RFO makes end of year report to council	L	Annual - April
3	Income: precept	Correct amount not received	H	Checked against Precept form & budget. SSDC also controls payment	L	Annual - April
	grants	Correct amount not received	H	Date flagged in diary/checked when received	L	Annual
	VAT	Correct amount not claimed	H	VAT forms correctly completed. Random checks by members	L	Annual-March
	VAT	Correct amount not received	H	VAT payment checked against claim form	L	Annual - April / May
	other income	Correct amount not received	M	List of other sources regularly checked	L	Annual
	bad debts	Loss of income to Council	H	Not much income from individual contracts. All contracts carefully written	L	
4	Banking: reconciliation	No agreement between funds in bank and cashbook	H	Bank reconciliation carried out monthly checked and initialled by members. Reported to Council quarterly for inclusion in minutes	L	Monthly. Quarterly
	funds	Too much in current a/c-loss of interest	M	Funds continuously cleared into deposit A/C	L	
5	Financial records	Inadequate records masking irregularities	H	Adhere to the Council's Financial Regulations - clear guidance as to proper practice	L	Random Sampling by members

6	Annual return	Late submission	H	Comply, complete and return as instructed by Ext.Aud. Report to full Council	L	Annual
7	Employees/Appointees	Fraud & embezzlement	H	Robust internal controls strictly adhered to. All payments checked by 2 members. Fidelity guarantee in place with insurers.	L	Continual. Insurance-annual
		Incorrect hours contracted for the post	H	Full Council agrees all terms of contract		Annual review
		Incorrect hours claimed	H	Full Council agrees overtime hours in advance for special projects or circumstances only	L	
		Incorrect mileage claimed	H	Number and reason for journeys recorded on mileage record form. Checked by RFO/members. Random checks of vehicle mileage by members.	L	Currently only youth club travel for training and outings. Checked when claimed.
8	PO/RFO reimbursement	Incorrect claim / items not for Council	H	Payment only against invoices. Items in office for ID. Random checks by members	M	Random checks
	Other reimbursements	Incorrect claims/maths	H	Maths checked by RFO and also by 1 of 2 signatories.	L	Continuous
9	PO/RFO	Lack of impartiality/ evidence of bias. Post holder exerting undue influence over decisions.	H	The Council, as employer maintains knowledge & control of both areas of work and all that they entail. Members alert to possibility of bias.	L	Ongoing involvement by members Continuous scrutiny
10	Contracts: cemetery, footpaths and any others	Not obtaining best value	M	Obtain 3 quotes for all work over £100	L	Discussed and agreed by full Council
	Contracts	Work not up to standard	M	Carry out regular checks	L	PO/RFO & members review quality & standards
11	Cemetery Fees	Fees too low to cover maintenance	H	Review and compare with other local cemeteries checked income against expend.	L	Report to Burial Committee for discussion and review annually
12	Insurance	Inadequate cover	H	Review each year with specialist Local Council insurers. Obtain three quotes before renewal due.	L	Annual
		All property not identified	M	Keep accurate Asset Register	L	When changes occur & annual
		inadequate employer/public liability	H	Check when insurance renewed	L	Annual
		Asset register inaccurate for insurance	H	Maintain accurate register and review	L	Annual
13	Budgets	Allocation categories and amounts are insufficient	H	Examine trends and forecasts. Estimated expenditure needed for next financial year is discussed in Oct/Nov. and budget set in December.	L	Annual
		Unforeseen expenses	H	Contingency allowed in each allocation plus separate contingency sum for unforeseen expenditure.	L	
		Ear-marked reserves not clearly identified	M	Identify / adjust when setting budget	L	Annual
14	Internal Audit	Checks list not comprehensive	H	Ensure all financial controls and procedures are in place.	M	Continual
				Review int.aud. programme		Annual

15	Asset Register	Not up to date / inaccurate record	H	Review and update when changes occur & Mar. 2013	M	Ongoing / Annual
16	Fines	Fine by Data Prot.Office -non registration	H	Register and pay promptly. Reminder in diary	L	Annual
	<b>Conflict of Interests</b>					
17	Member working as RFO/PO	A member in this position could try to exert undue influence particularly in matters relating to budgetting and expenditure.	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.	M	Continual
	Member with special responsibility	Such a member could favour their own area and influence decision making.	M	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.	L	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	Members have received Code of Conduct training	L	
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	Dispensations re Code of Conduct heard and decided by full Council ( new Sos Aug.2012)	N/A	When conflicts are identified
19	<b>Policies</b>					
	Standing Orders	Inadequate / out of date	H	Customise from NALC Model and members become familiar with them. Update annually.	L	Annually
	Financial Regulations	Inadequate / out of date	H	Ditto	L	Annually in May
	Risk Assessment	Significant risks not identified	M	Continual awareness and recording of possible new areas of risk	L	Annually in June
	<b><u>All other policies:</u></b>					
	Complaints Procedures}	Outdated, inadequate policies that do not serve their purpose	H	Ensure all Council policies function properly in practice and are fit for purpose.	M	April each year
	Disciplinary procedure}	Ditto		Ditto		
	Publication Policy }	Ditto		Ditto		
	Appeals Procedure }	Ditto		Ditto		

	Data Protection }	Ditto		Ditto		
	Fol }	Ditto		Ditto		
20	<b>General Risks</b>					
	Business continuity	Absence of PO / RFO due illness or accident	H	Deputy is appointed and shadows work of PO/RFO. Use list of locum Clerks if need be.	L	Continuous sharing of work, knowledge and practices
	Legal Powers	Making ultra vires decisions	H	Full council decision making. PO and Deputy trained to seek/give advice	L	
	Maintenance	No regular programme. Could result in neglect.	H	Devise written programme and budget for maintenance	L	Review prior to budgetting
	Records - paper	Inaccurate filing - poor storage conditions	L	Refiled 2012.Stored in box files in clean dry conditions.	L	Ongoing
	Records-electronic	Loss of data through computer failure	H	Weekly back up of laptop on to extn.hard drive	L	Weekly on Mondays
	Security	Insecure confidential records	H	Secure fireproof filing cabinet.Key holding restricted	L	
	Parish Office	Insecure area	H	Only members have keys to office . All confidential documents locked away with restricted access.	L	
21	<b>Other areas</b>					
	Coombses Pond	Incidents/accidents at pond relating to water	H	Water safety equipment provided and checked. Comply with insurance requirement.	M	Monthly.*
		Falls & other accidents }	H	Keep pathways safe, stable and clear	L	Monthly
		Accidents when working in area }	H	Discourage lone working,work in pairs in suitable clothing / footwear.	L	Ongoing
		Insufficient funds for good maintenance	H	Budget for annual maintenance	M	Annual
	Jubilee Field ( Rural Park)	Insufficient funds for good maintenance	H	Budget for annual maintenance	L	Annual
		Accidents	M	Clear pathways of overgrown vegetation. Regular checks on whole area for possible hazards.	L	Ongoing
	3 acre field	Insufficient funds for good maintenance	L	Generate as much income as possible from this area	L	Annual
22	<b>Tatworth Cemetery</b>					
		Leaning/unstable headstones and sunken graves	H	Cemetery Inspection by Burial Committee twice a year. PO/RFO and Cemetery Manager conduct regular visual inspection and take action to repair.	L	At least monthly
	Fees and charges	Fees and charges insufficient to cover costs. Fees lower than neighbouring cemeteries which encourages non-residents to use this cemetery.	M	Fees are reviewed annually and increased by rate of inflation or increase in maintenance costs whichever is greater. Fees are doubled for non-parishioners and are set just under those of Chard Town's cemetery.	L	

Trees and seats	Unstable trees, broken public seats	M	Cemetery Inspection carried out regularly Clerk & Councillors do visual inspection when visiting the cemetery	L	Ongoing. Act on complaints
Plots	Plots allocated for interments when already been purchased	M	The Cemetery Manager or PO check registers before allocating plots. A firm policy that only our approved gravedigger digs the plot. An updated plan is sent to the gravedigger regularly. Measures to mark reserved plots on rows in current are in place. Insurance cover for errors.	L	Ongoing
Interments	Interment in incorrect plot	M	Up to date plans issued to approved grave digger. Plot checked as above. New plots are marked on request.	L	
Graves or unsafe memorials	Graves collapsed or sunk. Headstones unstable and dangerous.	M	Regular inspections rapidly identify new risks. Our contractor is instructed to repair sunken graves within the first two years. After that the family is contacted and asked to effect necessary repairs.	L	Ongoing
Rabbits	Digging burrows/holes and eating flowers.	M	Rabbit control fencing installed.	L	
Burial records	Lost or destroyed	H	Burial records are kept in a fire proof safe.	L	Ongoing
Contracts	Service not at competitive cost or not up to required standard	M	Regular review of maintenance contracts. Clerk and Assistant Cemetery managers conduct regular inspections.	L	Ongoing
Emergencies	Emergency in cemetery	M	Name and address of Parish Council in the notice board and on a sign in carpark	L	
Car -park	Damage caused by flooding or wear and tear	H	County Highways has installed new drainage. Observe if adequate.	M	In heavy weather
Cemetery layout	Visitors and memorial masons unable to identify graves.	H	Layout plan is on the notice board. Plans sent out and graves marked on request.		
Cemetery - Long term	Cemetery becoming full.	M	Burial rates over past 20 yrs would indicate that there will be burial space for approximately 15/18 years (2027/2030). A reserve fund for purchase/development of extension/second cemetery has been set up and some land already purchased for possible use. Consider any new legislation on re-use of graves when Deed of Grant periods expire.	M/L	Annual saving plan.
*	Lifebuoy was stolen within 48 hours of installation. A second lifebuoy was obtained but unfortunately was stolen withing a few months.				