

## SPIXWORTH PARISH COUNCIL RISK ASSESSMENT

Regulatory	Risks	Impact	Likelihood	Actions to mitigate risks
Functions within legal powers	Actions by Parish Council outside its powers laid down by Parliament	Medium	Low	Ensure that Standing Orders are up to date, understood by Councillors and reviewed annually or as circumstances demand
HMRC requirements	Inaccurate HMRC payments	Medium	Low	RFO to ensure systems updates with current legislation. RFO to calculate amount due to HMRC.
Councillor requirements	Lack of knowledge of standards and codes. Possible breach of ethic.	Low	Low	Ensure Councillors sign code of conduct, and are given a copy of the standing orders for their records. To attend Councillor training as required.
Customs & Excise requirements	Inaccurate VAT claims	Medium	Low	RFO to calculate VAT returns. RFO to attend training as required.
Electors rights to inspect	Misinforming electors of their rights. Receiving notification of an elector wanting to inspect.	Medium	Low	Posting notice of audit and electors rights correctly. Maintaining a thorough audit trail.
FOI requests	Receiving a Freedom of Information request	Low	Low	Ensuring that all legislation is up to date and reflected in the Council's policy. Training as required. To maintain Spixworth Parish Council publication scheme.
Record of meetings	Accurate of minutes from Ordinary meetings and Committee meetings.	Low	Low	Minutes properly numbered and accurate. Master copy kept in safe. Ratification of minutes at the following meeting.

Financial	Risks	Impact	Likelihood	Actions to mitigate risks
Banking arrangements	Incorrect payments made. Councillors not following correct procedures in line with financial regulations.	High	Low	Regular bank reconciliations reviewed by 2 Councillors. Bank statements received monthly and checked against payments and receipts.
Internet banking	Unlawful payments made	High	Low	RFO to make payment as per invoice, 2 Councillors to check payment has been made correctly, must sign the BACS receipt.
Proper record keeping	Inadequate audit trail. Incorrect payments made	Medium	Low	Regular scrutiny of financial records and arrangements for approval of expenditure. 2 Councillors required to check payments and sign accordingly. Payment schedule to be provided monthly detailing all transactions. Ensure total payments are recorded in the minutes.
Security	Lose all computerised financial records	Medium	Low	Back up taken monthly once payments have been made.

2023-24

Adequate Precept/ Budgeting arrangements	Inadequate funding to carry out Council functions	High	Low	Budget Control reports to go to Council monthly. Forecasting to be used to determine precept by Finance & General Purposes Committee to be ratified at an Ordinary Meeting.
Proper use of funds	Inadequate funding to carry out Council functions. Inadequate internal controls regarding monitoring expenditure	High	Low	Payment schedule to be provided to all Councillors. Budget Control Report to be regularly provided to all Councillors. Training as required.
Year end accounts	Inaccuracies in the audit trail. Late or non submission of annual accounts	Medium	Low	Review internal controls regularly, Appoint Internal Auditor
Fraud	Clerk/ RFO dishonesty	Medium	Low	Insurance provision of £100,000. Annually review insurance provision. Review Internal controls annually or as and when the need arises. Ensure internal checks are carried out monthly in line with Financial Regulations.

Assets	Risks	Impact	Likelihood	Actions to mitigate risks
Open Space/ Amenity land	Vandalism or Damage to open space. Anti social behaviour	Low	Low	Adequate Insurance cover in place, review insurance annually. Periodic Inspections by Clerk/ Councillors. Liaise with local enforcement agencies/ officers for regular patrols.
Bus Shelters	Vandalism or Damage to the bus shelter. Cost to replace	Low	Low	Adequate Insurance cover in place, review insurance annually. Periodic Inspections by Clerk/ Councillors.
Village Hall	Vandalism and Damage to building. Theft of furnishings/ equipment. Risk of fire.	Medium	Low	Adequate Insurance cover in place, review insurance annually. Periodic Inspections by Clerk/ Councillors. CCTV in place. Training to be provided. Fire extinguishers checked annually, appropriate signing and lighting throughout Village Hall. Fire alarm to be tested weekly
Street Lighting	Vandalism or damage, cost to replace	Medium	Low	Adequate Insurance cover in place, review insurance annually. Periodic Inspections by Clerk/ Councillors/Public and Contractors
Playground Equipment	Vandalism and or damage, cost to replace.	Low	Low	Adequate Insurance cover in place, review insurance annually. Weekly written inspections by Clerk/ Councillors, annual ROSPA inspections.
Street Signs	Vandalism and or damage, cost to replace.	Low	Low	Adequate Insurance cover in place, review insurance annually. Periodic Inspections by Clerk/ Councillors.

Office	Risks	Impact	Likelihood	Actions to mitigate risks
--------	-------	--------	------------	---------------------------

2023-24

Office Furnishings	Damage and or theft, cost to replace	Medium	Low	Adequate insurance cover to be reviewed annually. Asset register to be reviewed and updated.
Office Equipment	Damage and or theft, cost to replace	Medium	Low	Adequate insurance cover to be reviewed annually. Asset register to be reviewed and updated. Office to be locked internally and externally using secure locks.
Health & Safety	Injury to employee, visitor, volunteer, contractor	Medium	Low	Ensure floor surface area is kept clear of wires, obstacles etc. Ensure wires are kept away. Equipment to be PAT tested annually. Liability insurance to be reviewed annually currently £10 million.
Office Exterior	Vandalism or Damage	Low	Low	Periodic checks to be made, CCTV in place
Business Continuity	Loss of premises and equipment as a result of fire, theft or damage. Unable to carry out Council functions	High	Low	System to be backed up onto an external hard drive and remotely through a Cloud facility. External hard drive to be kept off site. Insurance cover reviewed annually.
Proper document control	Unnecessary paper storage, poor office management	Low	Low	Procedures in place for document receipt, circulation, response, handling and filing.
IT security	Files stolen	Medium	Low	Computer system password encrypted to be changed periodically.

Employees	Risks	Impact	Likelihood	Actions to mitigate risks
Employment Law	Incorrect procedures followed for employees	Medium	Low	Keep up to date with legislation, attend training where required. Seek guidance from NPLaw/ ACAS where necessary. Membership of SLCC, NALC and Green Book.
Clerk Long term sick	No office cover, cost implications	Medium	Low	Contingency money placed in budget equal to 6 months salary. Correct procedures in place for sickness absence.
Lone Working	Accident or injury to employees lone working	Medium	Low	Efficient policy in place. Health & Safety risk assessments to be completed regularly.

Contractors/Visitors	Risks	Impact	Likelihood	Actions to mitigate risks
Third Party damage/ Injury	Accidental injury to visitor or parishioner in the village.	Low	Low	Public liability insurance in place, £10 million. To be reviewed annually. Periodic inspections of open spaces and assets.
Awarding of contracts	Value for money and quality assurance not achieved. Insufficient budgeting.	Medium	Low	To comply with financial regulations. Training where required. Annual review of internal controls.

**2023-24**

Performance management	Insufficient service provided by contractors	Medium	Low	Periodic review of work. Slips to evidence work has been done.
Community engagement	Lack of community engagement	Low	Low	Quarterly newsletter to be delivered, website to be regularly updated. Notices to be placed on noticeboards. Regular inspection of notice boards to ensure proper maintenance.
Health & Safety	Accidental injury to visitor or contractor	Low	Low	Risk assessments for contractors and any additional events the Parish Council put on. Adequate insurance in place to be reviewed annually. Training as and when required.