



**Eversley Parish Council
Risk Management Schedule
Approved 5th March 2019**

Risk Management is the process of identifying the risks associated with the services a council provides and taking proportionate measure to prevent them or successfully manage their consequences.

Risk Identified	Likelihood H/M/L	Mitigation Measures & Controls	Comments
1. Physical Assets – damage/loss <ul style="list-style-type: none"> • Village Greens • Chequers Green car park • 4 x play areas • Footpaths • Passive open spaces • Garden plots • Litter bins • Public benches • Fencing • Computer and office equipment • Gardening equipment 	M	Insurance cover in place Asset register maintained and updated at the time assets are added or removed. Presented as part of Annual Accounts. Annual independent inspection of play areas Annual playground inspection report received and acted on within timescales advised Grounds Maintenance contract in place for outside spaces Any damage or injury recorded	Insurance reviewed annually Carried out May 2018 Review annually Contracts reviewed regularly Annual Playground Inspection by ROSPA qualified Inspector. Visual Inspections: Weekly inspection of playgrounds by Litterpicker (and then by Councillors) From April 1 st 2019 weekly checks will be performed by qualified contractor.
2. Physical Assets – damage or injury to 3rd party	L	Public liability insurance cover in place Any damage or injury recorded	Review annually

<p>3. Financial Risks</p> <ul style="list-style-type: none"> Internal fraud/Accounting errors and fraud due to lack of financial control Loss of cash – theft 	<p>L</p> <p>L</p>	<p>Monthly review of transactions Invoices reviewed against payments 2 signatories on cheques Bank reconciliations reviewed monthly by council and signed off. Appointment of Responsible Financial Officer - RFO Internal Auditor appointed annually, undertakes Audit and reports to Council</p> <p>Reconciliation undertaken monthly.</p> <p>Income recorded within max 2 working days of receipt, cheques sent to bank weekly.</p> <p>Delegated limit of £500 to Clerk in an emergency. £5,000 delegated to Open Spaces Committee per month</p> <p>Any financial obligation must be resolved and clearly minuted before any commitment</p> <p>Fidelity Guarantee Insurance in place</p> <p>No petty cash</p>	<p>Cheques - 2 councillor signatories sign payments. Electronic banking – 2 signatories plus Clerk to release payments Checked against payment schedule</p> <p>Invoices approved at payment</p> <p>Clerk retains role as RFO Internal Audit annually</p> <p>Reconciliations to be presented to Council monthly</p> <p>Small amounts of cash income received occasionally and receipted All reimbursements fully receipted</p>

<ul style="list-style-type: none"> • Loss of funds due to misappropriation of public money 	<p>L</p>	<p>All cheques signed by 2 Councillors. Accompanying paperwork also and/or cheque stubs initialled. Electronic banking – 2 signatories plus Clerk to release payments Checked against payment schedule</p> <p>Maintain Register of Interests for all Councillors.</p> <p>Year end accounts prepared for circulation to Council following the financial year end</p> <p>Accounts audited by external auditors, appointed by the Audit Commission.</p> <p>Public Liability insurance in place</p>	<p>Internal Audit annually</p> <p>Cheques - 2 councillor signatories sign payments. Electronic banking – 2 signatories plus Clerk to release payments Checked against payment schedule</p>
<ul style="list-style-type: none"> • Under- pricing of services 	<p>L</p>	<p>Annual review of charges for Burials and Garden Plots</p>	<p>Part of budgeting process. Review of costs and comparison with competition.</p>
<ul style="list-style-type: none"> • Poor income assurance 	<p>L</p>	<p>Monthly reconciliation of income to invoice.</p>	<p>Letters sent re overdue</p>
<ul style="list-style-type: none"> • Uncompetitive supplies 	<p>L</p>	<p>Of contracts for goods of services greater than £25K go to tender, less than £25K 3 quotes, contracts £100- £3000 3 estimates where possible in line with financial regulations.</p>	

<ul style="list-style-type: none"> • Supplier Fraud • Loss of investments • Under-valuation of assets • VAT liabilities • Payroll 	<p style="text-align: center;">L</p> <p style="text-align: center;">O</p> <p style="text-align: center;">L</p> <p style="text-align: center;">M</p> <p style="text-align: center;">L</p>	<p>Performance monitoring of contracts</p> <p>Currently have no investments</p> <p>Assets entered at cost Have no buildings</p> <p>Regular review of VAT situation VAT is reclaimed at least annually Ensure clerk & council understand and complies with current legislation.</p> <p>Ensure clerk & council understand & complies with current legislation</p> <p>Ensure compliance with current PAYE and NI legislation Salaries reviewed annually and payments signed off by 2 councillors</p>	<p>Large contracts – regular meetings/contact with suppliers</p> <p>Asset register kept updated.</p> <p>Internal audit review</p> <p>Clerk attends training as necessary</p> <p>Use of HMRC PAYE Tools online software</p>
<p>4. Budgetary control</p> <ul style="list-style-type: none"> • Poor/inadequate budgeting. Budget overspends 	<p style="text-align: center;">M</p>	<p>Sound budgeting to underpin the annual Precept. The Council receives monthly budget update information and detailed budgets in late Autumn. The Precept is an agenda item at the</p>	<p>Reviews monthly</p>

<ul style="list-style-type: none"> • Adequacy of precept • Proper use of S137 • Risk of election costs 	<p>L</p> <p>L</p> <p>L</p>	<p>December/January meeting.</p> <p>Competitive quotations for all major purchases undertaken to give VFM and as set out in Financial Regulations</p> <p>Contracts of Employment and salaries of employees reviewed annually in line with the NALC requirements Annual appraisals undertaken All expenditure and income ratified at one Council meeting per month and recorded within the minutes</p> <p>Regular reviews of performance to budget Detailed forecasting prior to budget setting</p> <p>Each application reviewed individually – benefit to residents assessed. Recorded in minutes</p> <p>A contingency fund (earmarked reserves) exists to meet election costs</p>	<p>Reviews monthly – year to date against budget</p>
<p>5. General</p> <ul style="list-style-type: none"> • Keeping proper financial records in accordance with statutory requirements 	<p>L</p>	<p>Financial regulations & control procedures in place Checked at audit</p>	<p>Reviewed annually Control Procedures in place Use Excel software</p>

<ul style="list-style-type: none"> • Acting outside of the legal powers of local councils • Inaccuracies in recording of council business in the minutes • Proper document control • Register of members' interests complete and up to date 	<p>L</p> <p>L</p> <p>L</p> <p>L</p>	<p>Take advice on issues that are unclear – through district, county, HALC and SLCC Clerk provided with relevant training, reference books, access to assistance and legal advice</p> <p>minutes reviewed by chairman and councillors prior to issue in draft form and approved at following meeting</p> <p>Statutory requirements observed</p> <p>Onus on individual councillor to inform Clerk of changes</p>	<p>Council has formally adopted Standing Orders, Financial regulations and Burial Ground Regulations all of which are reviewed annually</p> <p>Record Management policy in place</p> <p>Code of Conduct in place Records also kept on Council and HDC's websites</p>
<p>6. Other</p> <ul style="list-style-type: none"> • Business continuity: unexpected or tragic circumstances • Loss of council records 	<p>M</p> <p>M</p>	<p>All files kept in office. Monthly back-up of electronic files HALC has locum service. A contingency fund should be taken into consideration when setting the Precept to enable training for the Cilca qualification in the event of the Clerk resigning</p> <p>Papers kept in office in locked cabinet at Clerk's address no-one else has access Electronic records backed up regularly Computer access password controlled Anti-virus software maintained at all times</p>	

<ul style="list-style-type: none"> • Freedom of Information 	L	The Council has a model publication scheme for Local Councils in place & on website.	Large request would be time consuming.
<ul style="list-style-type: none"> • Data protection 	L	EPC registered with Information Commissioner's Office Policy in Place DPO appointed	Reviewed annually GDPR requirement (May 2018) GDPR training for staff and offered to members Clerk advised members as to legislation.
<ul style="list-style-type: none"> • Libel and Slander claims 	L	Insurance cover in place Press and Media policy in place Careful use of email advised Website reviewed regularly New Councillors invited to attend training and refresher courses for other councillors All sign Code of Conduct	Reviewed annually Reviewed annually New website in place Feb 2018
<ul style="list-style-type: none"> • Risks of litigation 	L	Procedures in place to ensure the Council acts within the law. Employment Law Compliance with HMRC Data Protection Freedom of Information Disability Discrimination Act	Membership of NALC Insurances in place

<ul style="list-style-type: none"> • Compensation Claim from Employee for Malpractice Injury etc 	<p>L</p>	<p>Budget and appropriate equipment provided to ensure that employees can carry out role effectively and safely</p> <p>Contracts of Employment issued to employees Job descriptions of employees reviewed annually Appraisals carried out annually Matters relating to employees discussed in confidence Training budget and training provided for identified needs</p>	<p>Undertaken at appraisal Membership of NALC</p>
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