

SEEND PARISH COUNCIL

RISK MANAGEMENT POLICY

Adopted by Seend Parish Council – 27th February 2024
To be reviewed February 2025

Introduction

A risk is anything that can threaten or impact upon the assets, operations or reputation of the Parish Council.

Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.’ Audit Commission, Worth the Risk: Improving Risk Management in Local Government, (2001: 5)

Seend Parish Council recognises that it has a responsibility to manage risks effectively in order to protect its members, finances, assets, liabilities and community against potential losses, to minimise uncertainty in achieving its aims and objectives and to maximise the opportunities to achieve its vision. The Parish Council is aware that some risks can never be eliminated fully and it has in place a strategy that provides a structured, systematic and focussed approach to managing risk. Risk management is an integral part of the

This document has been prepared to enable the Parish Council to assess the risks that it faces and to satisfy itself that it has taken adequate steps to minimize them. It will be regularly monitored and reviewed.

- Identify the areas to be reviewed.
- Identify what the risks may be.
- Evaluate the management and control of the risk and record all findings.
- Review, assess and revise if required.

Areas of potential risk:

Governance * Meetings * Councillors * Decision Making * Financial Management * Asset Management * Data Protection

Seend Parish Council Governance and Management Risk Register:

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
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Governance

Council Constitution	Standing Orders/Financial Regulations are not kept up to date with any changes made by NALC.	L	Standing Orders, Financial Regulations and Code of Conduct are checked by the Clerk for any changes before being presented to the Councillors for annual re-adoption.	Annually review	Clerk for updating and Councillors for adherence.
	Failure of Parish Council to adhere to conditions set out in Standing Orders and Financial Regulations.	L	On the election/co-option of a new councilors, they are required to sign a "Declaration of Acceptance of Office" agreeing to abide by the Code of Conduct.		Councillors to adhere to codes.
Transparency	Failure in duty to publish documents that are statutorily required to be made available for the public to see.	L	All accounting and governance documents are kept up to date and published on the Parish Council website.		Clerk

Meetings

	Failure to meet statutory requirements to publish meeting agenda in correct time frame both to Councillors and the Parish	L	Meeting papers are circulated to all Councillors in the correct time frame. Meeting details and agenda is published on the PC website and village noticeboards within the correct time frame.	Existing procedure is adequate	Clerk Clerk
	Council meetings not quorate	M	Attendance is recorded in minutes.	Adequate	Clerk
	Breach of Code of Conduct and Standing Orders Council becomes dominated by one or two individuals. Conflict of interest not declared or dealt with appropriately.	L M M	Councillors are expected to read and adhere to all Council Constitution documents. Standing Orders require declaration of interests at each Parish Council meeting by Councillors. Register of Members Interest is in the public domain and should be reviewed regularly by Councillors. A link to the Councillor's Register of Interest is on the Parish Council website, making it easily accessible for the public. Members take responsibility to update their Registry entry.	Existing procedure is adequate	Councillors Councillors

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Minutes and agenda	<p>Inaccurate recording of the minutes.</p> <p>Failure to make them publicly available.</p> <p>Loss of original copies of minutes and old copies.</p>	<p>M</p> <p>L</p> <p>L</p>	<p>First draft of minutes typed up by clerk and circulated to all Councillors for a first check.</p> <p>Minutes and agenda published as per legal requirements on website.</p> <p>Minutes approved by the Council as a true and accurate record.</p> <p>Draft and approved minutes are published on the PC website within the correct time frame.</p> <p>Archiving procedure in place for storing of old minutes. Archive minutes are sent to the Wiltshire & Swindon History Centre for archiving.</p>	<p>Existing procedure is adequate</p>	<p>Clerk /Councillors</p> <p>Clerk</p> <p>Councillors</p> <p>Clerk</p> <p>Clerk</p>
Councillors	<p>Election of Councillors and Co-option is not carried out correctly. Lack of transparency.</p> <p>Councillors not adhering to the Code of Conduct.</p> <p>Conflict of interest on items on the agenda not declared by Councillor.</p>	<p>L</p> <p>M</p> <p>M</p>	<p>Procedures for advertising elections and co-option of new Councillors is carried out correctly.</p> <p>Code of Conduct re-adopted each year. Formerly minuted.</p> <p>All Councillors complete a" Declaration of Acceptance of Office" when they become a Councillor in which they agree to abide by the Code of Conduct and Standing Orders.</p> <p>Register of Interests kept up to date. Publicly accessible by a direct link on Parish Council website. It is the duty of all Parish Councillors to keep their Register of Interests up to date.</p> <p>Agenda item on Declarations of interest on agenda at each PC meeting. All Councillors have to declare any interest in items on the agenda at each meeting.</p>	<p>Existing procedure is adequate.</p> <p>In an election year, Councillor training is recommended for new Councillors.</p>	<p>Clerk</p> <p>Clerk</p> <p>Councillors</p> <p>Councillors</p>

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Decision Making	Poor decision making, and/or outside of the remit of the parish council’s statutory powers.	M	Councillors aware through Standing Orders what they are allowed to take action on.	Existing Procedures Adequate.	Councillors and Clerk
	Loss of confidence and reputation.	M	Documented procedures in place to deal with enquiries from the public. Agreed time frame in place for acknowledging receipt of correspondence and then answering the query.		
	Lack of forward planning	L			
	Poor reporting to the Council	L	Clerk to ensure all Councillors are forwarded correspondence in a timely manner.		
	Failure to respond to elector’s wish	L			
	Poor document control	L	Adequate record keeping of all information needing to be retained and correct disposal of documents no longer needed.		

Financial Management

Precept	Inadequacy of precept to cover all planned expenditure	L	Councillors receive monthly statements of how the accounts are performing against budget prepared by the Clerk	Existing Procedure is adequate.	Clerk
	Requirement not submitted to Wiltshire Council in time.	L	A Precept committee comprises of 5 Councillors, discusses the precept requirement for the following financial year at a Precept budget meeting in early November. The Clerk/RFO prepares an interim budget to show how whether the current income and expenditure is on target or not.		Precept sub-committee
	Precept not received.	L			Clerk
			Precept amount is recommended to the full Council by the sub-committee at the November PC meeting. Amendments can be made before formal approval is voted on.		Full Council
			Clerk notifies Wiltshire Council of the Precept amount required within the deadline.		Clerk
			Clerk/RFO informs Parish Council when Precept has been paid into Deposit Account.		Clerk

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Financial Record keeping	Incorrect recording of income and expenditure on accounting spreadsheets. Lack of Transparency	L	Excel spreadsheets for income and expenditure and P&L accounts are updated on a monthly basis following receipt of the monthly bank statements. Councillors are given a copy of the monthly P&L accounts spreadsheet. In addition, quarterly checks are carried out by a suitably qualified Councillor to ensure the clerk/RFO has recorded the figures correctly.	Monthly Existing Procedure is adequate.	Clerk Councillor A'Bear
Unexpected expenditure	Sudden unexpected expenditure required due to excessive under-budgeting.	M	In setting Precept, a contingency budget is set, plus an amount of financial reserves carried over at end of each financial year to allow for unexpected expenditure.		Precept sub-committee
Banking	Banking errors and charges arising. Loss of interest Cheques payable incorrect	L L L	The PC has 3 bank accounts: deposit, current and a building society account. Payments are made by Cheque, Direct Debit and Online Payments. Clerk ensures that adequate amount of money is transferred from deposit account to the current account from which payments are paid each month. Two signatories required for signing of all cheques and on-line payments. All invoices are checked by Clerk before being submitted for payment. The signatories check that the cheque amounts tally with the invoices. Both are signed to verify accuracy of payment.	Monthly Existing procedure is adequate	Clerk Clerk Signatories Signatories
VAT	Incorrect record keeping of VAT Failure to claim correct VAT in the correct time frame	L L	Clerk/RFO checks all invoices received to assess whether VAT can be reclaimed. A separate column for VAT is included within the Expenditure spreadsheet. Clerk ensures the amount of VAT to reclaim is the same as on accounting spreadsheet. VAT recovered annually at beginning of April.	Monthly Existing procedure is adequate	Clerk

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Clerk Salary/Expenses	NALC Salary scales not adhered to, that ensure fair clerk salary.	L	Annual salary increases given based on NALC pay scales and what scale has been agreed in Clerk employment contract.	Annual	Chairman/Clerk
	Incorrect tax and NI paid.	L	HMRC Basic Tools is used to calculate income tax and submit data to HMRC each month.	Monthly	Clerk
	Expenses fraudulently claimed		P60 produced at end of financial year to ensure the total tallies with what salary and home office expenses has been agreed.	Annual	
		L	Copies of receipts and expenses claimed are checked and approved by Chairman prior to Council meeting. Expenses are claimed quarterly and cover mobile phone, subscriptions, mileage, stationery and stamps. Receipts are provided for all Clerk expenditure.	Quarterly Existing procedure is adequate	Chairman Clerk

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Auditing (Internal and External)	Mistakes made in accounts preparation.	L	Formal statement of accounts is prepared by professional accountants at the end of each financial year based on information provided by Clerk. The figures used in the Annual Return are prepared by the Accountants. These are formally approved by the Parish Council prior to them being sent to the Internal Auditor.	Annual Existing procedure is adequate.	Clerk & Accountants
	Annual Return not submitted in time.	M			
	Not following up on recommendations made by the Auditors.	M	The Clerk is responsible for ensuring the required accounts and governance documents are submitted to the internal auditor, that the Annual Return is completed, signed and formally approved by the Council, then sent on to the External Auditor within correct deadlines.		Clerk & Internal Auditor
	Failure to follow the statutory requirements for the publication of the accounting and auditing documents.	M	Each stage of the auditing process is approved by the Parish Council. The Clerk reports back on any recommendations made by the Auditors and a plan of action is agreed. All Auditing documents are published on the PC website and noticeboards as statutorily required.		Full Council Clerk
Insurance	Inadequate Insurance cover. Risk of a claim not being met.	L	Insurance Policy renewed annually. It is checked by Clerk and Chairman to ensure that it meets all requirements to cover public liability, employer's liability and correct value of assets.	Annual Existing procedure is adequate	Clerk/Chairman
	No risk assessment/inspection of assets to ensure that they pose no health and safety risks.	M	Any new acquisitions are reported to the Insurance company so that they can be included in the insurance cover.		Clerk

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Litigation	Potential risk of legal action being taken against the Council	M	Public liability insurance covers general personal injury claims where the Council is found to be at fault, but not spurious or frivolous claims – these cannot be insured against. Insurance is adequate for requirements but there is still risk of other claims.	Insurance is adequate for requirements but there is still risk of other claims.	Council

Assets

Allotment Land	The land and hedging is not maintained.	L	Clerk gets the boundary hedge cut on an annual basis. The Clerk regularly inspects the allotments and keeps in touch with allotment holders by email.	Annually	Annual Clerk (employs contractor to cut hedge)
	Tenants fail to pay their allotment rent in good time	M	Clerk sends out invoices in good time and chases late payments.	Existing procedure is adequate	
	Tenants not adhering to conditions of tenancy and keeping their allotment well maintained.	L	Tenants not adhering to the tenancy agreement will not have their tenancy renewed.		
Street Furniture	Condition of street furniture gives cause for health and safety concern.	M	<p>An Asset Register is kept up to date listing all assets such as benches, noticeboards, defibrillators, bus shelters, grit bins, etc.</p> <p>The value/cost of all assets is recorded. Disposals and additions are also recorded.</p> <p>Insurance cover is at the appropriate level to cover the cost of the replacement of any assets that are vandalized/damaged.</p> <p>Regular safety checks of all street furniture is carried out by the Clerk and an appointed Councillor to check that they remain good condition.</p> <p>Any street furniture that presents a health and safety danger is repaired or replaced.</p>	<p>Updated and approved annually.</p> <p>Existing procedure is adequate</p> <p>Bi-annually</p>	<p>Clerk</p> <p>Clerk and an appointed Councillor.</p>

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Defibrillators	Risk of being stolen or not working when needed. Cabinets are unlocked as recommended by BHF, but does create a risk of them being stolen.	H	Bi-Weekly checks carried out by nominated person. Community Centre – Mark Wood Seend Cleeve – Councillor’s Springate / Halliday Sells Green – Mark Wood Replacement parts, i.e. pads or batteries ordered promptly when required.	Existing bi-weekly checks adequate, but aware that there is a risk of theft because of unlocked cabinets.	Clerk

Data Protection

	Inappropriate or accidental disclosure of personal information/contact details.	M	Data Protection Policy in place in line with NALC/SLCC recommendations. Formally adopted by Councillors on an annual basis. Published on the Parish Council website.	Very little personal sensitive data is kept by the Parish Council.	Clerk and Councillors
	Councillors not using the Councillor email address when undertaking Parish Council correspondence.	M	Councillors have a council owned email address which is used for receipt of all Council business. Any confidential aspects of reports are highlighted to Councillors	Existing procedures are currently adequate but must be continually checked and Clerk to regularly remind Councillors of the duty of care with regard to personal information of parishioners.	
	Data Protection policies not kept up to date	L	Policy agreed for the retention and safe disposal of documents. Documents no longer needed shredded or burnt.		
	IT security not sufficient to prevent being compromised by a virus or hacking.	M	ICO Data Registration Certificate renewed annually. All data protection policies are published on the Parish Council website.		
	Security/privacy issues related to use of Zoom software for on-line Parish Council meetings.	M	Clerk computer is password protected. Virus protection software is installed and kept up to date. Regular backups are made and back up book is kept away from Clerk office. Waiting Room feature to be enabled. All users enter Waiting Room on joining until host admits them to meeting.		

Subject	Risks Identified	Risk Rating L/M/H	Management/control of risk	Review/Assess/ Revise	Responsibility
Flooding and Winter Weather Plans	Unchecked blocked drains cause surface water flooding.	L	A Flood Plan sub-committee has been formed and a plan of action agreed should there be a risk of flooding. Nominated Councillors keep an eye on drains in each part of the parish. Blocked drains are promptly reported to Wiltshire Council.	Adequate	Flood Plan sub-committee

APPROVED BY SEEND PARISH COUNCIL

27th February 2024

Review date: February 2025