

GORSLAS COMMUNITY COUNCIL

RISK ASSESSMENT SCHEDULE (reviewed 23/3/15)

Approved by Council at its May 2015 AGM

Assessment Criteria

Rating:	Potential Consequence Score: 1-5	Classification:	1-5 Low
	Likelihood of Happening Score: 1-5		6-10 Medium
	Severity Level Score – Potential Consequence x Likelihood		11-15 High
			16-25 Very High

Topic	Risk Identified	Potential Consequence	Likelihood	Severity Score	Classification	Measures to be taken to Reduce/Minimise/Control Risk
Income Precept	Failure to Submitted Details to County council	5	1	5	Low	Full Budget process in place. Clerk/RFO to prepare budget annually in December. Council to consider budget annually in January Full Council to determine precept annually in January Clerk/RFO to notify County Council in February
	Not paid by County Council	5	1	5	Low	Clerk/RFO to monitor and report to Council Paid directly to bank account by BACS
	Inadequacy of Precept/ Financial checks/ policy checks.	5	1	5	Low	Clerk/ RFO to present all Financial Accounts details and documents to the internal examiner (at intervals determined by him) for full financial inspection and review and comparison with the budget . Report to be given to full council at their next meeting. Full end of year report to be given to council after the last examination but before the end of the financial year. Also reported in AGM
Borrowing/Lending	Adequacy of finances to repay loan	5	1	5	Low	There are no current outstanding loans.
Investment Strategy Income/Policy	Investment Strategy Policy	3	2	6	Medium	Policy in place RFO to consider and change if required- annually in line with financial circumstances
Reserves – General	Ensure Adequacy	5	1	5	Low	Consider at End of year, and at budget reviews transfer sums as agreed by council . All Transfer should be made to bus reserve interest paying account in Barclays Bank.
Reserves – Earmarked	Ensure Adequacy	5	1	5	Low	Consider at Budget Setting
Expenditure						

Legal Powers	Illegal Payment or Activity	5	2	10	Medium	All statutory powers to undertake work recorded against expenditure on expenditure sheet. Ensure compliance with Standing Orders , Financial Regulations and procurement policy. Review of Standing Orders and Financial Regulations regularly during lifetime of Council.
Salaries/Wages Salaries/wages continued	Wrong Salary Paid	5	2	10	Medium	Clerk's and all other employees salary presented to council on a quarterly basis and can be scrutinised at any time .
	Wrong Rate Applied	5	2	10	Medium	Rates of clerk's salary are to be paid in line with agreed National Rates and office expenses to increased with agreed salary rise percentage. Salary and expenses paid to be presented to council quarterly and minuted accordingly.
	False Employee	5	2	10	Medium	Council/internal examiner and internal auditor to undertake examination of PAYE records at budget review meetings
	Not Accounting for correct deductions of NI, Tax and Superannuation	5	2	10	Medium	Council /internal examiner to undertake examination of PAYE records at budget review meetings
	Submission of PAYE records Payments	4	1	5	Low	Returns submitted quarterly internal examination to verify. Full Return submitted Annually .
All Payments						<i>All payments and receipts by cheque or Bacs . All cheques to be signed by RFO and 2 council members. And reported to council as soon as possible and minuted</i>
VAT Recovery of	Improper recording of output VAT	5	2	10	Medium	Analysis sheet provided to local H.M. Customs and Excise at the end of the financial year.
	Improper Identification of Non Business Activities	5	2	10	Medium	
Financial Assistance	Legal Power to contribute	5	2	10	Medium	Legal powers used to be recorded in income expenditure account and made available to internal and external auditors.
	Compliance with Council Policy	5	1	5	Low	Policy documents provided to all members . Documents reviewed annually
	Overspend	5	2	10	Medium	Clerk/RFO to monitor and report issues to internal examiner /council
Councillors Allowances	Over/Under payments to Members	4	1	5	Low	Members to complete and verify standard attendance/travel claim form and clerk to report payment at next council meeting
	Proper deduction of tax	5	1	5	Low	All members are responsible for paying their own tax on any expenses. Employee tax recorded and sent on line to Inland Revenue.
	Maintain proper records	3	1	3	Low	Standard claim forms in place.
Loss or theft of money	Insurance Cover	3	1	3	Low	Fidelity cover of £100,000 also included in council insurance policy

Other						
Assets other than parks	Loss/Damage thereof	5	2	10	Medium	Monthly inspection of Bus Shelters by cleaners , Wayside Seats inspected annually by asset sub committee and or repair contractor. Fortnightly inspection of street lights carried out . Insurance and maintenance supplied by County Council.
	Risk or damage to third party property or individuals	4	2	8	Medium	£5,000, 000 Indemnity of Public Liability in place. Review annually
	Asset Register	5	2	10	Medium	Review Asset Register annually
	Maintenance	5	3	15	High	Undertake repair and maintenance –On call Contractor in place
Staff	Insufficient to deliver service	5	2	10	Medium	Clerk/RFO to inform council of any problems . Additional work load to be identified.
	Loss of key personnel – Clerk through ill health, retirement, long term sickness or even death	5	3	15	High	Contingency plan to be agreed and put in place . Financial risk of additional salary during long term sickness to be considered by council.
	Health and safety of staff	5	3	15	High	Health and safety document in place with additional annex for Public toilet cleaning work which is undertaken on behalf of the County Council .
Consultations	Meeting of deadlines for response	3	4	12	High	Chairman, Vice-Chairman, Past Chairman and Clerk to consider planning applications and other consultative documents falling in between normal monthly meetings. (clerk to identify potentially problematic applications)
Document Security	Appropriateness of existing facilities	5	3	15	High	Storage by electronic means and hard copy. Deposit historical records with County archives.
Financial Records	Inadequate Records	5	1	5	Low	Financial records updated monthly and kept on computer or CD.
Minutes	Accurate and Legal	5	1	5	Low	Reviewed at all meetings and signed and dated by chairman
Health and Safety Risk Assessment	Failure to identify	5	3	15	High	Health and safety policy and advice annex notes in place. Care taken to identify issues.
Disability Discrimination Issues	Failure to identify and implement adaptations	5	3	15	High	All new equipment /apparatus will be procured in line with disability act requirements .Sympathetic approach to be taken with all issues.
Register of Members Interest, Gifts and Hospitality	Identification of interest and recording of gifts and hospitality	3	1	3	Low	Register of Interest file held by Council and implemented. Declaration of Office signed by all members and copies held by Council.
Code of Conduct	Adoption of Code of Conduct	5	1	5	Low	New Code of Conduct adopted by Council and advertised in local press.

Welsh Language Policy	Preparation of and Implementation of Policy	5	2	10	Medium	Policy in place and accepted by Welsh Language Board. Agenda produced bilingually. Press releases and advertising undertaken bilingually. Translation service used at all meetings. Letters received in Welsh replied in Welsh. 80% of Councillors are bilingual.
PARKS						
Assets	Loss/Damage thereof	5	4	20	High	Fortnightly inspection of the 3 community parks carried out independently by County Council . All high risk issues dealt with or made safe by on call contractor. All parks inspected annually by ROSPA or similar organisation. Insured against risks to park users.
	Risk or damage to third party property or individuals	5	3	15	High	£5,000, 000 Indemnity of Public Liability in place. Review annually
	Asset Register	5	1	10	Low	All equipment recorded on Asset register. Review Asset Register annually.
	Maintenance	5	3	15	High	Undertake repair and maintenance –On call Contractor in place