

## POTTERNE PARISH COUNCIL RISK MANAGEMENT POLICY

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		Last reviewed:	June 2025
Author & responsible officer:	Clerk to Potterne Parish Council		
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### Introduction

A risk is anything that can threaten or impact upon the assets, operation 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, service and loss/absence of Clerk.

Potterne Parish Council recognises that it has a responsibility to manage risks effectively in order to protect its members, assets, liabilities and the community against potential losses, to minimise uncertainty in achieving its goals and objectives and to maximise its opportunities. The 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.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following main points have been followed and the register constructed accordingly:

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

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Risks identified are dealt with in the Risk Register below:

# **RISK REGISTER**

Risk Ratings: **L** = Low **M** = Medium **H** = High

Subject	Risk(s) identified	Risk Rating	Management/control of risk	Review/Assess/Revise
Precept	Adequacy of precept	L	Councillors receive monthly statements of how the accounts are performing against budget.	Existing procedure adequate
	Requirement not submitted to Wiltshire Council in time	L	The precept requirement is assessed at a budget meeting in November and approved/ amendments to budget suggested by the Council at the December meeting.	
	Precept not received	L	Final approval of the precept is an agenda item at the January meeting. The Clerk informs the Council when the monies are received.	
Financial Records	Inadequate records	L	The Council has Financial Regulations, which set out requirements for banking, cheques and reconciliation of accounts.	Existing procedure adequate
	Financial irregularities	L	These Financial Regulations are reviewed annually.	
Bank & Banking	Banking errors and charges arising	L	The Council has Financial Regulations, which set out requirements for banking, cheques and reconciliation of accounts.	Existing procedure adequate  Review the bank signatory list at least annually and when personnel change.  Monitor the bank statements Monthly.
	Loss of interest	L	The Clerk reconciles the bank accounts once a month when the statements are received. Errors are communicated to the bank immediately.	
	Cheques payable incorrect	L	Two signatures required per cheque. RFO checks bank statements monthly and any banking errors are identified via reconciliation process. Precept is paid into Revenue account and transfer are made to only cover cheque payments so interest is maximised. Two Councillors check each invoice against the cheque book and associated paperwork and initial related cheque stubs. The Clerk reviews the Councils banking arrangements regularly.	

	Internet banking / Electronic payments	M	As is required by Standing Orders: the clerk will access internet banking sites directly and not via a search engine. The Chairman and two other Councillors have full access rights to the account, both manually and electronically. Any transactions to be carried out electronically must be agreed by Full Council in advance. Antivirus software should be on Clerk's and every signatory's computer.	Internet Banking Policy available.
Cash	Loss through theft or dishonesty	L	If possible, cheques to be banked electronically via Lloyds Bank cheque photography service via the APP. If this is not possible, cheques received are banked within 3 working days where possible. No petty cash or float held.	Existing procedure adequate
VAT	Incorrect VAT reclaimed  Failure to reclaim	L  L	RFO scrutinises all invoices received to assess VAT registration has taken place. The Council has financial regulations which set out the requirements. VAT recovered annually. HMRC has standard online form and procures for reclaiming VAT	Existing procedure adequate
Insurance	Insurance inadequate for purposes	L	Annual reviews take place with insurers to ensure cover is adequate and not excessive. Third party liability insurance only covers against injury claims if we are not negligent.	Existing procedure adequate  Regular inspections of council property and equipment including fencing, dangerous trees etc are carried out.
Salary /expenses	Fraud or incorrect claims  Wrong deductions of NI or Tax  Unpaid Tax & NI contributions to Inland Revenue	L  L  L	Expenses must be approved. Mileage claims paid on completion of claim form and where possible, receipts provided. Mileage claim rates match those recommended by NALC. HMRC Basic Tools is used to calculate income tax and submit data to HMRC each month.	Existing procedure adequate

Auditing and Governance	Annual Return not submitted in time	M	The Clerk is responsible to ensure the accounts are submitted to the internal auditor, that the Annual Return is completed and signed by the Council, then sent on to the External Auditor within time limit.	Existing procedure adequate
Rental Income	Rental not received from the allotments and grass keep at Sandlease	L	Clerk invoices annually.	Existing procedures works well.
Achieving Best Value	Work awarded incorrectly Council overspend	L L	The Council has financial regulations which set out the requirements when multiple quotes are required. For significant spend projects contracts awarded through sealed bid tenders. Areas of spending are closely monitored by RFO and Council. Councillors receive monthly statements of how the accounts are performing against budget.	Existing procedure adequate.
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.
Election costs	Risk of election cost	H	Risk is high in an election year, but on recent history there is a very low risk that a bye-election is called for any causal vacancies. When a scheduled election is due the Clerk will obtain an estimate of cost from Wiltshire Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having elections, as this is a democratic process.	
Assets	Street furniture and office equipment.	M	An asset register is kept up to date and insurance is held at the appropriate level. Regular checks of play areas carried out by trained councillor to identify damage, worn equipment and vandalism. Annual RoSPA inspection carried out by external company. Vandalism reported to the police and insurance company.	Existing procedure adequate
	Damaged bins	M	Monitoring of street furniture (salt bins, litter bins and	Asset register to be reviewed annually and physical inspection of assets carried out.

	notice boards, bus shelters and benches etc.		benches) by members. Land inspected, tree surveys commissioned and work completed as needed.	
Meetings	Breach of Standing Orders Members fail to behave in accordance with the member code of conduct Conflict of interest not declared or dealt with appropriately  Council meetings not quorate or not minuted correctly.	M M M L	Standing Orders drafted. Induction and training arranged and advised to members. Code of Conduct policy adopted by Council. All members to sign declaration of acceptance of office.  Attendance recorded as part of minute taking to evidence a quorum. Minutes and agenda published as per legal requirements. Minutes approved by the Council as a true and accurate record.	Existing procedure adequate.
Members Interests	Conflict of Interests and register of Interests	L	Standing Orders require declaration of interests at each Parish Council meeting by members. Register of Members Interest in the public domain and should be reviewed regularly by Councillors who take responsibility to update their Registry entry.	Existing procedure adequate.
Health and Safety	Failure to comply with health and safety requirements could result in accidents, claims against the council, and prosecutions.	M	The Parish Council meetings are held in the Village Hall. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspect. The Hall is subject to regular safety checks and formal inspections to ensure continuing safe condition. Policy is reviewed every year.	Existing procedure adequate.
Computer Backups	Loss of data.	H	Documents to be backed up via Microsoft Cloud	Existing procedure adequate.

Addendum 01 June 2024

## Covid 19 – Virtual meetings via Zoom

Subject	Risk(s) identified	Risk Rating	Management/control of risk	Review/Assess/Revise
Security/privacy issues related to use of Zoom software.	Meeting links are public.	Low	Avoid publishing on social media or on website Date and time, together with link to meeting to be shared only in direct email	
Inappropriate sharing of personal information/contact details	Uninvited / unknown person gaining access to the meeting	Low	Access to meetings to be by meeting ID and password only Meeting invitation to be sent to known persons only “Waiting Room” feature to be enabled. All users enter waiting ‘Waiting Room on joining until host admits them to meeting.	
	Using Personal Meeting ID to host public events	Low	Switch off in account settings	
	Sharing of personal information verbally, through messaging or through details visible in background of camera.	Low	Users should ensure that they are in a neutral space without personal information visible.  Users to ensure that the background area is free from personal items like family photos, links to address etc.	