

Upton Magna Parish Council

Risk assessment and management register 2023-24

Topic	Identified risk	Control	Likelihood 1-3	Impact 1-3	H/M/L	Mitigation	H/M/L
Assets	Protection of physical assets (e.g. street furniture)	Insurance	2	2	H	All physical assets of the parish council are fully insured.	M
Assets	Maintain a current register of assets	Elimination	1	1	L	An asset register is compiled by the Clerk and approved by Council.	L
Assets	Regular maintenance of physical assets	Reduction	2	1	H	Council will ensure that physical assets are inspected regularly. Action to be taken on a responsive basis.	L
Assets	Security of physical assets	Reduction	1	2	M	No practical mitigation possible, other than vigilance. Any incidents to be reported immediately to West Mercia Police.	M
Legal	Risk of damage to third party property or individuals as a result of the Parish Council	Insurance	2	1	H	Upton Magna Parish Council has a public liability insurance of £12m and employer's liability of £10m. Contractors	H

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	providing services or amenities to the public.					must have their own insurance.	
Legal	Legal liability as a consequence of asset ownership (public liability)	Insurance	3	2	H	Insurance is in place.	M
Legal/ Financial	Ensuring robustness of insurance providers	Elimination	1	1	L	Upton Magna Parish Council uses Zurich and the Clerk is confident that the insurance cover provided by this insurer is robust and adequate.	L
Legal	Professional services, contractors, etc	Transfer	1	1	H	Council takes care in selecting the provider of any professional service it requires. Health & Safety, Risk Assessments and Public Liability are asked for in advance.	H
Legal	Ensuring legal powers are available and the basis of the powers recorded and correctly applied.	Reduction	1	1	M	The Clerk undertakes to ensure that the Parish Council does not act <i>ultras vires</i> when a decision is taken. It is duly recorded should Council decide to act against the Clerk's advice.	L

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Legal	Review of adequacy of insurance cover provided by suppliers/contractors	Transfer	1	1	H	Any contractors working for Upton Magna Parish Council are asked for proof of insurance cover.	H
Legal	Ensuring that all requirements are met under employment law and Inland Revenue regulations	Reduction	1	1	H	All PAYE and NI calculations are made using HMRC's Basic PAYE Tools online submission service. Payments are made to HMRC by BACS on a bi-monthly basis and subject to auditing. The Clerk's salary is laid out in her contract and linked to the LGA/NALC national salary scale.	L
Legal	Ensuring all requirements are met under HM Customs and Excise regulations (especially VAT)	Elimination	1	1	H	All such requirements are met by the Parish Clerk and scrutinised under the Internal Audit process.	L
Legal	Regular returns to HM Revenue and Customs contracts of employment for all staff; systems of updating records of any changes in relevant legislation reviewed by	Reduction	2	2	H	HMRC returns are completed and submitted by the Clerk. Salaries are calculated by the Clerk and subject to internal audit as well as overview by the Staffing Committee and Internal Checker. All contract	L

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	the Parish Council					and payroll issues are referred to the Staffing Committee.	
Legal	Proper, timely and accurate reporting of Council business in the minutes	Acceptance	1	1	M	Minutes are prepared by the Clerk. They are distributed to councillors in advance of the subsequent meeting, verified as a correct record as one of the first items of business of that meeting and signed at the meeting. Committee minutes are noted by full Council at its next available meeting and ratified at the next meeting of the Committee.	L
Legal	Minutes properly numbered and a paper copy kept in perpetuity	Acceptance	1	1	L	All Council and committee minutes are correctly numbered, signed, and filed by the Clerk. Historic minutes are deposited with Shropshire Archives.	L
Legal	Responding to electors wishing to exercise their rights of inspection	Acceptance	1	1	H	Electors' rights of inspection are adhered to in accordance with current legislation, as per the Council's Freedom of Information policy. In accordance with Transparency regulations,	L

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						most documents are available on the parish council's website.	
Legal	Meeting the prescribed timetables when responding to consultation invitations	Reduction	1	1	M	Every effort is made to meet specified timetables when responding to consultation invitations.	L
Legal	Proper document control	Acceptance	1	1	H	Paperwork is retained in accordance with published guidelines. Sharing of documents is governed by GDPR regulations. Documents are archived or destroyed according to NALC's document retention policy and current GDPR legislation. All paper documents, deeds, etc. are stored in a metal filing cabinet.	L
Financial	Risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third	Insurance	3	3	H	This is addressed and covered in the insurance policy cover.	L

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	party (consequential loss)						
Financial	Annual review of risk and adequacy of insurance cover	Elimination	1	1	M	The Parish Clerk reviews the insurance cover annually and makes recommendations, as necessary. Insurance cover is agreed by Council.	L
Financial	General Reserves	Acceptance	1	2	M	This is considered annually at each budget setting meeting.	L
Financial	Earmarked Reserves	Acceptance	1	1	M	Earmarked reserves are clearly identified in the accounts.	L
Financial	Precept	Acceptance	1	1	H	The precept figure is agreed by full Council and submitted to Shropshire Council by the Clerk before any relevant deadline.	L
Financial	Charges and Fees	Elimination	2	1	M	The Clerk ensures that all payments/receipts happen in good time.	L
Financial	Salaries	Acceptance	2	1	M	The Clerk's salary is paid monthly in arrears. The main part of the salary is paid by	L

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						Standing Order, with adjustments made by BACS when necessary.	
Financial	Grants & Support	Elimination	1	1	M	Grant applications are submitted using the Council's Grant Application Policy and Form. The Clerk is to ensure that Council has appropriate powers to award the grant. Grants are approved by full Council.	L
Financial	Election Costs	Acceptance	1	1	M	Council will normally budget to allow for in-year election costs. Costs of normal elections are invoiced in the following financial year.	L
Financial	Reclamation of VAT	Elimination	1	1	H	The Clerk will normally submit a VAT reclaim form at the end of the financial year. If a large amount of VAT is to be reclaimed, an earlier submission is sent. The VAT reclamation process is subject to scrutiny by the Internal Auditor.	L
Financial	Arrangements to detect	Acceptance	1	1	H	A list of payments, accounts	L

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	and deter fraud and/or corruption					spreadsheet and bank reconciliation are sent to all councillors prior to each meeting. Invoices are available to be inspected at council meetings. All payments are subject to dual authorisation by named signatories. Those signatories have access to view all of the council's bank account records. Finance records are published annually on the website.	
Financial	Regular scrutiny of financial record and proper arrangements for the approval of expenditure	Reduction	1	1	H	See above. Comprehensive measures are in place for the approval of expenditure.	L
Governance	Failure to attract sufficient candidates for elections	Reduction	1	1	M	Actively publicise the Parish Council activities, publicise elections and vacancies on notice boards and social media.	M
Governance	Failure to achieve quorum at meetings	Reduction	1	1	L	Issue annual calendar of meetings to all councillors,	L

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						issue agendas promptly asking for apologies. Record attendance.	
Governance	Lack of professional advice and support for the clerk	Reduction	1	1	L	Maintain membership of SALC. Clerk's SLCC membership to be discussed at next appraisal. Clerk to actively engage in parish networking.	L
Security	Loss of cash through theft or dishonesty	Insurance	1	2	M	Council has Fidelity Guarantee cover up to £250K.	L
Security	Review of internal controls in place and their documentation	Elimination	1	1	M	Internal controls are reviewed as necessary by the Parish Clerk, Internal Checker and Internal Auditor. Any recommendations arising from such a review are submitted to the Parish Council for appropriate resolution.	L
Security	Banking Services	Acceptance	1	2	H	All payments are now made using BACS with the Unity Trust Bank. All invoices due for payment are submitted to Council for ratification prior to payments being released, unless payments have been	L

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						previously agreed (e.g. Direct Debits).	
Security	Standing Orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment	Reduction	1	1	M	The Parish Council Financial Regulations govern purchases and award of contracts.	L
Security	Regular scrutiny of performance against targets.	Reduction	1	2	H	The account sheet clearly shows comparison with the budget for each category of spending. Clerk to highlight any problems to the Council.	L
Security	Regular bank reconciliations, independently reviewed	Acceptance	1	1	H	Bank statements can be downloaded at any time for the Unity Trust account. Bank reconciliations are carried out by the Clerk and duly reported for scrutiny at Council meetings.	L
Security	Review of internal controls in place and their documentation	Acceptance	1	1	H	Internal controls are reviewed by Council annually and also reviewed by the Internal Auditor.	L
Security	Review of arrangements to prevent and detect	Acceptance	1	1	H	Arrangements are reviewed by Council annually and also	L

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	fraud and corruption					subject to scrutiny by the Internal Auditor.	
Security	Keeping proper financial and accounting records in accordance with statutory regulations	Acceptance	1	1	H	Financial and accounting records are kept in accordance with statutory requirements and are reviewed as part of the audit process. The Clerk is a trained RFO and will endeavour to keep up with any changes in legislation.	L
Security	Ensuring all business activities are within legal powers applicable to Parish Councils	Reduction	3	1	H	The Clerk ensures that transactions are enacted within the realms of the powers of the council. It is duly recorded should Council decide to act against the Clerk's advice.	L
Security	Complying with restrictions on borrowing	Elimination	1	1	M	If Council applies for a loan, the Clerk and Council will ensure that regulations are adhered to.	L
Security	Ensuring the adequacy of the annual precept within sound budgeting arrangements	Elimination	1	1	H	Council will agree the annual budget before deciding on a precept amount to meet the needs of that budget.	L

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Security	Ensuring the proper use of funds granted to local community bodies under specific powers or Section 137	Reduction	1	1	H	Grant applications are subject to the Council's policy and application process. Council will do its best to ensure that grants are spent as specified on the application.	L
Security	Register of members' interests is complete, accurate and up to date	Reduction	1	1	M	Members' registers of interest are held by Shropshire Council's Monitoring Officer. It is the responsibility of individual councillors to submit this information immediately following election or co-option, and to notify the MO of any changes.	L
Security	Adoption of Codes of Conduct for members and employees	Self-Managed	1	2	M	Councillors are subject to the Code of Conduct adopted by Upton Magna Parish Council in May 2022. Employee's Code of Conduct is in accordance with their contract of employment.	L
Staff	Developing system of performance measurement	Self-Managed	1	1	M	In accordance with legislation, staff appraisals are undertaken annually by members of the Staffing Committee. Any	L

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						recommendations regarding contract or salary amendments are submitted to full Council for approval.	
Staff	Documented procedures for document receipt, circulation, response, handling and filing	Reduction	1	1	M	The Parish Clerk receives all mail (usually email) and thereafter it is delegated accordingly. Correspondence unless urgent, is considered at the next Council meeting. Correspondence is filed, shared or deleted according to GDPR legislation.	L
Data Protection	Non-compliance with data protection and GDPR	Acceptance	1	1	H	Council has a robust Data Protection policy, which Clerk and councillors are reminded to adhere to. Within the next 12 months, Councillors should all have HPC dedicated email addresses.	M
IT	Computer data safety	Self-Managed	1	1	M	Council's electronic data is stored online via the Microsoft Office 365 account, which is password protected. Old memory sticks are locked in the filing cabinet.	L

