

# Atcham Parish Council

## Risk assessment and management register 2024-25

| Topic  | Identified risk   | Control     | Likelihood<br>1-3 | Impact<br>1-3 | H/M/L | Mitigation  | H/M/L |
|--------|---|-------------|-------------------|---------------|-------|---|-------|
| Assets | Protection of physical assets (e.g. street furniture, play equipment) | 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                             | Insurance   | 2                 | 1             | H     | Atcham Parish Council has a public liability insurance of   | L     |

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|---------------------|---|-------------|-------------------|---------------|-------|--|-------|
|                     | individuals as a result of the Parish Council providing services or amenities to the public.    |             |                   |               |       | £10m and employer's liability of £10m. Contractors must have their own insurance.  |       |
| Legal               | Legal liability as a consequence of asset ownership (public liability)                          | Insurance   | 3                 | 2             | H     | Insurance is in place. Written records are kept of equipment checks.   | M     |
| Legal/<br>Financial | Ensuring robustness of insurance providers  | Elimination | 1                 | 1             | L     | The Clerk shall take steps to ascertain that the insurance cover provided is robust and adequate.  | L     |
| Legal               | Professional services, contractors, etc   | Transfer    | 1                 | 1             | M     | 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.         | L     |
| 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 | L     |

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|-------|--|-------------|-------------------|---------------|-------|--|-------|
|       |  |             |                   |               |       | Clerk's advice.  |       |
| Legal | Review of adequacy of insurance cover provided by suppliers/contractors                    | Transfer    | 1                 | 1             | L     | Any contractors working for Atcham Parish Council are asked for proof of insurance cover.  | L     |
| 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. The Staffing Committee shall address any matters that arise with regard to possible infringement of employment law and tax regulations. | 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  | Reduction   | 2                 | 2             | H     | HMRC returns and salaries  | L     |

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|-------|--|------------|-------------------|---------------|-------|---|-------|
|       | Revenue and Customs contracts of employment for all staff; systems of updating records of any changes in relevant legislation reviewed by the Parish Council |            |                   |               |       | are calculated by the contracted payroll service. All contract and payroll issues are subject to overview by 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   | Acceptance | 1                 | 1             | H     | Electors' rights of inspection are adhered to in accordance   | L     |

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|-----------|---|------------|-------------------|---------------|-------|---|-------|
|           | rights of inspection  |            |                   |               |       | with current legislation, as per the Council's Freedom of Information policy. In accordance with Transparency regulations, 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                   | Insurance  | 3                 | 3             | H     | This is addressed and covered in the insurance policy cover.  | L     |

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|-----------|---|-------------|-------------------|---------------|-------|--|-------|
|           | essential services following critical damage, loss or non-performance by a third 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     |

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|-----------|---|-------------|-------------------|---------------|-------|---|-------|
| Financial | Salaries                                      | Acceptance  | 2                 | 1             | M     | The Clerk's salary is paid by BACS monthly on 27th.   | L     |
| 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 and deter fraud and/or | Acceptance  | 1                 | 1             | H     | A list of payments, accounts spreadsheet and bank   | L     |

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|------------|--|-----------|-------------------|---------------|-------|--|-------|
|            | corruption   |           |                   |               |       | 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, issue agendas promptly.  | L     |

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|------------|--|-------------|-------------------|---------------|-------|--|-------|
|            |  |             |                   |               |       | Record attendance in minutes.  |       |
| Governance | Lack of professional advice and support for the clerk        | Reduction   | 1                 | 2             | M     | Maintain membership of SALC and Clerk's membership of SLCC.  | M     |
| Security   | Loss of cash through theft or dishonesty                     | Insurance   | 1                 | 2             | M     | Council has Fidelity Guarantee cover up to £100K.  | 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 online banking. All invoices due for payment are submitted to Council for ratification prior to payments being released, unless payments have been previously agreed (e.g. Direct Debits, salaries). | L     |
| Security   | Standing Orders and financial regulations                    | Reduction   | 1                 | 1             | M     | The Parish Council Financial Regulations govern purchases  | L     |

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|----------|--|------------|-------------------|---------------|-------|---|-------|
|          | dealing with the award of contracts for services or the purchase of capital equipment    |            |                   |               |       | and award of contracts.   |       |
| 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 reconciliations are carried out by the Clerk and duly reported for scrutiny, along with bank statements, 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 fraud and corruption                        | Acceptance | 1                 | 1             | H     | Arrangements are reviewed by Council annually and also subject to scrutiny by the Internal Auditor.                                       | L     |
| 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                 | L     |

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|----------|---|-------------|-------------------|---------------|-------|--|-------|
|          |   |             |                   |               |       | process. The Clerk is a trained RFO and will endeavour to keep up with any changes in legislation.   |       |
| 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     |
| 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     |

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|----------|---|--------------|-------------------|---------------|-------|---|-------|
| 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 Atcham Parish Council March 2022. Employees' Code of Conduct is in accordance with their contracts 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 recommendations regarding contract or salary amendments are submitted to full Council for approval.                              | L     |
| Staff    | Documented procedures for document receipt, circulation, response,  | Reduction    | 1                 | 1             | M     | The Parish Clerk receives all mail (usually email) and thereafter it is delegated   | L     |

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|-----------------|--|--------------|-------------------|---------------|-------|---|-------|
|                 | handling and filing                          |              |                   |               |       | accordingly. Correspondence unless urgent, is considered at the next Council meeting. Correspondence is filed, shared or deleted according to GDPR legislation.   |       |
| Data Protection | Non-compliance with data protection and GDPR | Acceptance   | 1                 | 1             | H     | Council needs to adopt a robust Data Protection policy. The Clerk is working towards allocating HPC dedicated email addresses to all councillors.                 | H     |
| 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     |