

YEOVIL WITHOUT PARISH COUNCIL RISK ASSESSEMENT - 2019

Adopted: 26th March 2019

Risk Matrix - The key risks for the Council are assessed for impact and likelihood so that risks are indemnified as low, medium or high. Controls are then identified to mitigate the risk. Risk scoring shown below:

Impact		Likelihood	
Major	4	Very Likely	4
Serious	3	Likely	3
Significant	2	Unlikely	2
Minor	1	Remote	1

Likelihood	4	4	8	12	16
	3	3	6	9	12
	2	2	4	6	6
	1	1	2	3	4
		1	2	3	4
	Impact				

	High (H)
	Medium (M)
	Low (L)

The management of risk is an important part of the Council's work; making sure that the people who use our facilities are safe, giving the staff the protection to get on with their work, and protecting the assets that the council hold. Risk assessment happens all the time, but once a year, the council brings the information together and collates it in a single document.

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, as practically possible.

This document has been produced to enable Yeovil Without Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Subject	Risk	Impact	Likelihood	Score	Level	Controls	Responsibility	REVIEW – 02/19			
								Risk Minimised	Changes	Adequate	Other
Precept	Adequacy of precept	2	2	4	L	Preparation of detailed budget. Quarterly budget reports to council	Clerk	✓	N o n e	✓	
Financial Controls and records	Loss of funds - FSCS Protection - Money held in bank up to £85,000 protected by FSCS	3	2	6	M	Alternative provider (Nationwide) approved by council to deposit excess funds Mar 17 (min 318/17). At Feb 19 £60,242.30 deposited in Nationwide 95-day notice account. Nationwide separate entity to NatWest Plc – FSCS protection applies to both accounts	Clerk/Council	✓	N o n e	✓	Review Nat West Reserve account balance after receipt of precept to see if additional funds need to be transferred to Nationwide account.
	Unauthorised expenditure	3	1	3	L	Expenditure presented to council meeting for approval. Cheques signed in accordance with Financial Regulations. - Cheques require two members signatures, all payments and invoices are checked and initialled by the scrutiny member prior to the cheques being presented to council for signature. Monthly bank reconciliations are completed and checked by the scrutiny member. Quarterly bank reconciliations are presented to full council for signature by the Chairman.	Clerk/Council	✓	N o n e	✓	
	Loss of funds through theft or dishonesty	2	2	4	L	Fidelity Guarantee cover level is currently £200,000.00. Petty Cash payments supported by receipts and checked monthly by the scrutiny member. Annual insurance review checks level of fidelity guarantee is adequate in relation to current funds held.	Clerk/Council	✓	N o n e	✓	

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Financial Controls and records	Proper financial records not kept	3	2	6	M	Excel spreadsheet (cashbook) completed monthly; bank statements checked monthly and signed by scrutiny member against balance reported. Quarterly bank reconciliations are completed and presented to the council for signature. Financial Regulations – guidance and requirements	Clerk	✓	N o n e	✓	
	Council business not properly recorded	1	1	2	L	Resolutions recorded within the minutes. Expenditure approved by council in accordance with YWPC Financial Regulations. Councillors have the opportunity to comment on draft minutes prior to the presentation of formal adoption. Minutes signed, numbered and retained.	Clerk/Council	✓	N o n e	✓	
	Members unaware of level of funds held	2	1	2	L	Financial report discussed/reviewed and approved at each meeting, financial information attached at the end of the pc minutes monthly.	Clerk/Council	✓	N o n e	✓	
Reserves – General	Adequacy	2	1	2	L	Consider at Budget setting	Clerk/ Council	✓	N o n e	✓	
Reserves - Earmarked	Adequacy	2	1	2	L	Consider at Budget setting and final accounts	Clerk/ Council	✓	N o n e	✓	

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STAFF	Inland Revenue requirements not met (PAYE and VAT Claim)	2	1	2	L	Trained Clerk - HMRC basic pay tools calculates PAYE and paid monthly and approved by council. VAT calculated and claimed annually by RFO. Internal auditor provides assurance.	Clerk/Council	✓	Y E S	✓	Change in submission Online service www.gov.uk/guidance/claim-a-vat-refund-as-an-organisation-not-registered-for-vat
	Payments paid incorrectly	2	1	4	L	All payments are checked and signed monthly by the scrutiny member. HM Revenue & Customs Employer software used for PAYE & NI. Monthly returns to Inland Revenue. Auto up-dates enabled. Provision for pension/gratuity is considered when setting precept.	Clerk/Council	✓	N o n e	✓	
ASSETS	Assets not fully protected against physical damage, fire and theft	2	2	4	L	Asset Register updated annually - Annual review of insurance policy and value of assets compared prior to the renewal of insurance, changes, additions and disposals updated on an adhoc basis. Currently insured with Ecclesiastical on a 3-year term contract due to expire 30/09/20. Playground equipment is checked independently by South Somerset District Council on a weekly basis; playground inspection reports retained for 21 years.	Clerk/Council	✓	N o n e	✓	
Election Costs	Risk of election costs and by-elections	1	3	3	L	Election cost considered annually. Annual budget allocation to culminate over 4 years coinciding with ordinary elections (i.e. 2019, 2023, 2027). Total 4 year allocation to meet all 4 wards being contested. Current estimate £5,500	Clerk/Council	✓	Y E S	✓	Boundary Review – No. of wards changed from 3 to 4 from 2019 – 2019-2020 budget adjusted accordingly

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Business Continuity	Absence of Clerk from the officer for a period exceeding two weeks, other than arranged holiday.	2	2	4	L	Arrangements to be made for mail and email to be forwarded to either the Chairman or Vice Chairman. If required, the councils laptop would be passed to the Chairman/Vice Chairman until a temporary or permanent replacement can be found. It may be possible that Brympton's Clerk or Yeovil Town Clerk/deputy Clerk could assist short term in an emergency. The Computer passwords are known to the Chairman and Vice Chairman.	Clerk/Council	✓	N o n e	✓	Brympton and YTC confirmed that they can be contacted in an emergency.
Council Records and archives	Loss through theft/damage fire/ corruption	2	2	4	L	Minutes and financial information deposited at Somerset Record Office (as listed Appendix b). Minutes from 2015 onwards, passed 7 years of financial records, and Johnson Park Playground inspections (to be held for 21 years) held by the Clerk. Minutes and financial records saved on computer, separate hard disk and one drive storage. Playground inspections reports in the process of being scanned to one drive. YWPC virus protection and all files back up monthly on external hard drive and weekly on one drive. Hard copy of records held in locked fire proof cabinet.	Clerk	✓	N o n e	✓	

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Legal Powers	Ensuring activities are within legal powers	3	1	3	L	Clerk to clarify legal position of any new proposal and seek legal advice where necessary	Clerk	✓	N o n e	✓	
Minutes	Proper and timely reporting via minutes	1	1	1	L	Council meets once a month apart from August. Minutes are distributed in a timely fashion and approved and signed at the following meeting. Minutes are made available to the press and public.	Clerk	✓	N o n e	✓	
Public Liability	Risk to third party, property or individuals	2	2	4	L	Insurance is in place, play areas checked weekly. Risk assessment would be undertaken for any individual event that was the councils sole responsibility.	Clerk	✓	N o n e	✓	
Employer liability	Non-compliance with employment law	2	2	4	L	The council is to ensure that the Clerk has received adequate training. Seek advice from appropriate bodies. The Clerk member of SLCC advisory group. Staffing Committee nominated annually.	Clerk/Council	✓	N o n e	✓	
	References not obtained (insurance requirement)	2	2	4	L	Currently in place for existing Clerk - part of interview process for a new clerk	Clerk/ Council	✓	N o n e	✓	

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Data Protection	Uncontrolled data	2	1	2	L	The council has a Data Protection Policy. The Clerk is registered with the ICO as a Data Controller and delegated responsibility for compliance with the Data Protection legislation.	Clerk/Council	✓	N o n e	✓	
Staff/ Councillors	Health & Safety	2	2	4	L	Council to provide adequate direction. Safety assessments should be completed, and safety equipment provided if required.	Clerk/Council	✓	N o n e	✓	
Interests	Councillors involved in decision who have an interest	2	2	4	L	Councillors have a duty to declare any interest at the start of the meeting. Disclosure of interests is an agenda item at the start of every meeting and declarations recorded in the minutes	Clerk/Council	✓	N o n e	✓	
	Register of Interests and gifts and hospitality in place	2	2	4	L	Register of interest completed within 28 days of taking office and amended throughout the year as necessary. Gifts and hospitality are recorded on register of interest form. SSDC change of process from 1 st Feb18 – scanned files as PDFs sent to democracy@southsomerset.gov.uk . (if posting send copies not originals)	Clerk/Council	✓	N o n e	✓	

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Yeovil Cemetery	Assets not fully insured/protected	1	1	1	L	Minor shareholder 10% - all insurance provision is covered by the Yeovil Town Council majority shareholder.	YTC & YWPC	✓	N o n e	✓	
Yeovil Cemetery	Excessive change to the Cemetery Deficit	2	2	4	L	YWPC - 2 members appointed to the Yeovil Crematorium and Cemetery Committee – draft budget meeting October - YWPC approve budget set by the committee. All budget requirements considered annually by YWPC, confirmation of deficit figure is received in January. YWPC receive agenda and minutes from Yeovil Crematorium and Cemetery Committee quarterly meetings.	YTC & YWPC	✓	N o n e	✓	
Yeovil Crematorium	Assets not fully insured/protected	1	1	1	L	Minor shareholder 11% - all insurance provision is covered by SSDC majority shareholder.	SSDC & YWPC	✓	N o n e	✓	
	Capital improvement works/ improvements required	2	2	4	L	YWPC has a responsibility to pay 11% share of any capital works or improvements made to the Crematorium. YWPC receive agenda and minutes from Yeovil Crematorium and Cemetery Committee quarterly meetings and a member & the Clerk on the Crematorium Refurbishment board. YWPC to ensure adequate funds are available to meet responsibility. Withdrawal from these funds for		✓	N o n e	✓	

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						other projects can only be made if there are surplus funds available and approved by full council.					

Appendix A – Fixed Asset Register

Appendix B – Archived Documents