

YEOVIL WITHOUT PARISH COUNCIL RISK ASSESSEMENT – 2023

Adopted: 15 Mar 2023

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					
								Wording	Risk Minimised	Changes	Adequate	Review comments
Precept	Adequacy of precept	2	2	4	L	Preparation of detailed budget. Monthly budget reports to council	Clerk	✓	✓	N o n e	✓	Budget process supports precept demand and meets annual expenditure.
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 Mar 22 £61,615.30 deposited in Nationwide 95-day notice account. Nationwide separate entity to Unity Trust Bank – FSCS protection applies to both accounts	Clerk/Council	✓	✓	Y e s	✓	Review all account balance following receipt of precept. 2023 precept payment April and not split as previous year. Recommendation of investment/transfers/new accounts to be added to May annual meeting agenda.
	Unauthorised expenditure	3	1	3	L	Scheme of delegation introduced July 22 – expenditure of council funds up to £2,500 in consultation with 2 members of the scrutiny panel. 2 members of the scrutiny panel authorise and check all invoice for payment, all payments presented to council for noting or approving as appropriate. Monthly bank reconciliations are completed and checked by the scrutiny member (physical check) as well as being presented to full council within the agenda paperwork. Online banking triple authorisation introduced Dec 22.	Clerk/Council	✓	✓	Y e s	✓	Online authorisation increased to triple – Clerk + two councillors (Dec 22) for a more robust system. NB councillors can only authorise what is presented by the clerk for payment. Bank reconciliations presented to full council monthly. Process working well, Invoices initialled by clerk and checked By scrutiny panel.
	Loss of funds through theft or dishonesty	2	2	4	L	Fidelity Guarantee cover level is currently £200,000.00. Insurance review checks level of cover.	Clerk/ Council	✓	✓	Y e s	✓	Current insurance has same level of cover and requires to be increased. Reserve balances and precept, increases the balance above the level. Insurance company contacted to update policy. Due to recent resolution concerning Crematorium Reserves level of cover to be set at 1 million.

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Financial Controls and records	Proper financial records not kept	3	1	3	L	Cashbook completed monthly; bank statements checked monthly and bank reconciliation completed on Unity Trust current account monthly. All are verified and signed by scrutiny member or sent to full council for approval. Monthly bank reconciliations are completed on both savings accounts and presented to the council for signature. Adherence to Financial Regulations guidance and requirements.	Clerk	✓	✓	Yes	✓	All records appear to be kept in good order and proper checks in place. Edge finance package no longer active.
	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	✓	✓	None	✓	All records appear to be kept in good order and as stated.
	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	✓	✓	None	✓	Monthly payments attached to the end of the minutes. Balance show within monthly bank reconciliations
Reserves – General	Adequacy	2	1	2	L	Consider at Budget setting	Clerk/Council	✓	✓	None	✓	Draft budget sent (Nov or Dec) detailing explanation for expenditure and discussed by full council (Nov or Dec) general reserves, appears adequate
Reserves - Earmarked	Adequacy	2	1	2	L	Consider at Budget setting, periodically throughout the year and final accounts	Clerk/Council	✓	✓	Yes	✓	Earmarked reserves to be shown on monthly financial sheet from Mar 23.NB. Edge system did not display amounts monthly.

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STAFF	Inland Revenue requirements not met (PAYE and VAT Claim)	2	1	2	L	YWPC PAYE registered – Use of HMRC basic tools to process monthly pay & approved by scrutiny panel. VAT claimed annually by RFO. Internal auditor provides assurance.	Clerk/Council	✓	✓	Yes	✓	Basic Pay Tools and online VAT reclaim calculated from cashbook; Edge finance software no longer active.
	Payments paid incorrectly	2	1	4	L	Payments checked and signed monthly by the scrutiny panel, HMRC software used for PAYE & NI. Quarterly returns to Inland Revenue. Auto up-dates enabled. Provision for pension is considered when setting precept.	Clerk/Council	✓	✓	None	✓	Human error is always possible, scrutiny checks against invoice and HMRC payment details are adequate
ASSETS	Assets not fully protected against physical damage, fire and theft	2	2	4	L	Asset Register updated as and when purchases or disposals are made. Annually reviewed prior to end of year. Comparison of assets against insurance value is completed prior to insurance renewal. Currently insured with Hiscox on a 3-year term contract due to expire 30/09/24. Playground equipment is checked independently by South Somerset District Council on a weekly basis; playground inspection reports retained for 21 years.	Clerk/Council	✓	✓	None	✓	Process as stated continues to work adequately
Election Costs	Risk of election costs and by-elections	1	3	3	L	Election cost considered annually. Annual budget allocation to culminate over 5 years coinciding with ordinary elections (last election 22 next 2027. Current estimate £5,500, £5,500 currently held in dedicated reserve. Reviewed annually at budget setting.	Clerk/Council	✓	✓	Yes	✓	Current budget set accordingly to the estimate given by SSDC electoral officer for an election to be held for all 4 wards. Going forward cost to be checked annually with the new Somerset Council.

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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	All correspondence including electronic mail passed to either the Chair or Vice Chair along with laptop if required until permanent solution can be found. Short term cover from either Brympton's Clerk or Yeovil Town Clerk/deputy Clerk. The Computer passwords are known to the Chair and Vice Chair.	Clerk/Council	✓	✓	None	✓	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). All other records held by the clerk in line with document retention policy. Minutes and financial records saved on computer, backed up on OneDrive.	Clerk	✓	✓	None	✓	The majority of correspondence is electronic, important documents scanned and saved to computer and one drive.
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. Following ordinary elections the council were no longer eligible for the General Power of Competence. All expenditure to comply with statutory powers and duties.	Clerk	✓	✓	Yes	✓	YWPC members of SALC, the Clerk is a member of SLCC both organisations have good advice documents and officers that can give additional advice to the Clerk and the council. GPC not eligible.
Minutes	Proper and timely reporting via minutes	1	1	1	L	Council meets monthly. Draft minutes distributed with next meeting's agenda and considered the following meeting. Minutes are made available to the press and public and published on noticeboards and website.	Clerk	✓	✓	None	✓	No changes have been made and appears to be adequate.

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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 or as required for matters that are the councils sole responsibility.	Clerk	✓	✓	None	✓	Insurance appears adequate and bespoke to parish councils
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	✓	✓	None	✓	No change and appears adequate.
	References not obtained. (Insurance requirement)	2	2	4	L	Currently in place for Clerk	Clerk/Council	✓	✓	YES	✓	Updated to reflect new clerk in post
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	✓	✓	None	✓	No change – details updated to new clerk
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	✓	✓	None	✓	No change
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	✓	✓	None	✓	No change

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Interests	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. Annual review of ROI – May agenda item.	Clerk/Council	✓	✓	None	✓	New Somerset Council – currently not informed of any new process. SSDC holds current ROI forms and transferring info over to the New unitary council.
New Risks	Failure to identify new risks	3	1	3	L	Annual review to consider if there are any new risks	YWPC	✓	✓	Yes	✓	Members area asked annually to consider if there are any new risks. New risks are added when identified. Level of risk downgraded to Low.
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	✓	✓	None	✓	No change
	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	✓	✓	None	✓	Increase in number of electors in YWPC, when budget setting to consider that the Cemetery Deficit is likely to continue to increase due to the development of the key site within the parish and the impact this may have when setting budget/precept. NB that the number of electors presented in October will differ to the final figure.
Yeovil Cemetery												

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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	✓	✓	Yes	✓	SSDC shareholding will transfer by operation of law to Somerset Council on 1 April 2023. Somerset Council will be the same legal entity as SSDC , as the 'Continuing Authority
	Capital improvement works/ improvements required	2	2	4	L	<p>YWPC has a responsibility to pay 11% share of any capital works or improvements made to the Crematorium. Capital fund agreement dated 2007 refers.</p> <p>YWPC receive agenda and minutes from Yeovil Crematorium and Cemetery Committee quarterly meetings. A member & the Clerk represent YWPC on the Crematorium Refurbishment board and the member has one vote.</p> <p>YWPC to ensure adequate funds are available to meet responsibility. Withdrawal from these funds for other projects can only be made if there are surplus funds available and approved by full council. Capital Fund agreement dated 2007 refers to YWPC reserve being held by SSDC.</p>	As of 1/4/23 Somerset Council & YWPC	✓	✓	Yes	✓	<p>YWPC resolved on 15 Feb 23 to</p> <ol style="list-style-type: none"> 1. YWPC Crematorium Reserve Fund (XXB03) – request to remove the balance of reserves held by SSDC on behalf of YWPC 2. YWPC Cremator Replacement Reserve Fund (XXB08)- request to remove the balance of reserves held by SSDC on behalf of YWPC 3. That all future crematorium surpluses funds are paid directly to Yeovil Without Parish Council, both reserve funds (XXB03 and XXB08) are closed 4. Capital Expenditure works are agreed with Yeovil Without Parish Council prior to any expenditure. 5. Yeovil Without Parish Council are invoiced directly for YWPC 11% agreed share of capital expenditure for the relevant municipal year. <p>YWPC to further consider a detailed investment/reserve strategy and dependent on any new capital agreement. Funds are currently held in accordance with the Capital fund agreement dated 2007 between SSDC & YWPC</p> <p>Crematorium Refurbishment project on hold – Somerset Council decision – YWPC not consulted – matter raised at SSDC Dx dated 2/2/23</p>