**TRIMDON PARISH COUNCIL**

**RISK REGISTER 2023/2024**

FINANCIAL AND MANAGEMENT

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| **Subject** | **Risk** | **Responsibility** | **Management and Controls** | **Review and Action required** |
| Precept and budget | Adequacy of precept in order for the Council to carry out its statutory duties  Precept request not submitted to the principal authority by the required date  High level of inflation running >10% | Councillors  Clerk  Clerk | To determine the precept amount required, the Council receives a budget report and the precept is an Agenda item at the Full Council Meeting in January  Submitted by Clerk in writing following budget/precept approval and before the end of January  Regular budget monitoring of costs and reporting quarterly to Council | Existing procedure adequate  Existing procedure adequate  Existing procedure adequate. |
| Financial records and reporting |  |  | Bank balances and breakdown of receipts and payments produced and approved at each Council Meeting  The Council has Financial Regulations which set out the requirements | Existing procedure adequate  Review the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Bank and banking | Fraud  Incorrect payments and bank mistakes | Clerk/Councillors  Councillors  Clerk | Three signatures required on cheques  Council checks bank statements monthly against RBS Financial Software  The Council has Financial Regulations which set out the requirements | Existing procedure adequate  Existing procedure adequate  Review the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Insurance | Insurance not in place  Inadequacy of insurance | Clerk  Councillors | Process payment for annual premium promptly  Employer and Public Liability Insurance is a necessity | Existing procedure adequate  Review insurance provision annually |
| Annual return | Inaccurate or incomplete  Failure to submit within timescale | Clerk  Clerk/Councillors | Clerk to attend training as required. Annual Return is completed and submitted to the internal auditor for completion and signing  Meeting held to approve accounts in time for submission to external auditor | Existing procedure adequate  Review dates on receipt of audit pack and timetable on Agenda of appropriate Council Meeting |
| Best value accountability | Work awarded incorrectly | Councillors  Clerk | Normal Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken  The Council has Financial Regulations which set out the requirements | Existing procedure adequate  Review the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Grants payable | Grants paid to ineligible bodies | Councillors | Grants & Donations Policy in place  All expenditure approved by Council, minuted and listed detailing the relevant power for expenditure | Existing procedure adequate  Existing procedure adequate |
| VAT | Incorrect reclaim/payment | Clerk  Councillors | Council RBS software calculates VAT on a quarterly basis  The Council has Financial Regulations which set out the requirements for reclaim/payment | Existing procedure adequate  Review the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Financial Impact of the Coronavirus pandemic | Income/expenditure is impacted upon as a result of the Coronavirus pandemic | Clerk/Councillors | Financial situation continually monitored and updates included in the quarterly report to council detailing income and expenditure. | Existing procedure adequate |

COUNCIL MANAGEMENT

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| Councillors | Roles performed inadequately  Conflict of interest | Councillors  Clerk/Councillors  Councillors | Councillors provided with access to training, reference materials and access to assistance  Membership of CDALC  Declaration of Interests is a standard Agenda item  Register of Members Interests maintained and reviewed regularly by Councillors. Register displayed on Council website | Existing procedure adequate  Reviewed annually.  Existing procedure adequate  All members required to sign Register of Members Interests following Election in May 2017 |
| Powers | Illegal activity or payments | Councillors  Clerk | All activity and payments within the powers of the Council to be resolved and minuted at Council meetings, including a reference to the power  Interim Internal Audit Report (October 2018) identified a key concern that where there is a variation to the Council’s Contract Procedure Rules (CPRs) any variation should be recorded in the Minutes | Existing procedure adequate  Council approved timescale of February 2019 for the key concern control to be implemented |
| Meetings and process  Holding of public community events during Coronavirus pandemic | Failure to achieve quorum at meetings  Business conduct  Council decisions not implemented  Lack of public participation  Holding of face-to-face meetings during the Coronavirus pandemic  Holding of public community events contravenes Government guidance on social distancing | Councillors  Clerk  Councillors/Chairman  Councillors  Councillors/Clerk  Councillors/Clerk  Clerk  Clerk  Councillors/Clerk  Councillors/Clerk | Attend all meetings  Agenda to be circulated in a timely manner  Business conducted at Council meetings should be managed by the Chair according to Standing Orders  Members to adhere to Code of Conduct  Review minutes for confirmation of action, Clerk and Chair report at full meetings  Ensure meetings are publicised on Noticeboards and Trimdon Parish Council website  Ensure Public Participation is a standard Agenda item  Public Participation Policy in place  Confirmation received that parish councils did not have to hold Annual Meeting or Annual Meeting of Electors in 2020  Guidance issued by SLCC and CDALC confirmed that face-to-face meetings can be held, with the necessary Risk Assessment undertaken. It is, however, recommended that Virtual meetings be held, if possible  Public events cancelled following Government guidance:   * VE75 Day * Big BRASS Bash * Annual Christmas Lights Switch-on   Remembrance Ceremony held at Trimdon Grange Cemetery following Government guidelines | Existing procedure adequate  Standing Orders reviewed bi-annually. New Standing Orders approved June 2018 - to be reviewed June 2020  Code of Conduct revised and approved June 2017  Existing procedure adequate  Existing procedure adequate  Existing procedure adequate  Existing procedure adequate  Councillor John Burton to remain as Chairman and Bernie Oliver to remain as Vice-Chairman  Risk Assessment completed prior to face-to-face meetings re-commencing. Meetings to be limited to bi-monthly. Guidance issued to all councillors with the Agenda  Any member of the public wishing to attend must advise the Clerk by 12:00 noon on the day of the meeting and provide track and trace details  The parish council has purchased Zoom technology to be able to host virtual meetings, if necessary. Two training sessions have been undertaken  Existing procedure adequate |
| Statutory documents | Accuracy and legality | Clerk  Councillors/Chairman  Clerk | Minutes and Agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements  Minutes are approved and signed at the next Council meeting  Minutes and agenda are published according to the Publication Scheme | Existing procedure adequate  Existing procedure adequate  Publication Scheme updated regularly |
| Employees (Clerk and Grounds Staff) | Roles performed inadequately  Salaries and expenses incorrectly paid  Impact of manual digging of graves on staff member’s medical condition  Impact of Coronavirus pandemic on working practices  Impact of Coronavirus pandemic on appointment of Seasonal Gardener | Councillors/Clerk  Clerk  Clerk  Councillors/Clerk  Councillors/Clerk | Staff have Job Descriptions and Contracts of Employment and provided with adequate training, reference materials and access to assistance  Salaries paid via HMRC PAYE. Expenses (following NALC guidelines where relevant) claimed on a regular basis and presented with receipts to Council  Arrangements made for outside contractor to mechanically dig grave  As both members of grounds staff are part of the same household, they are able to work and travel together safely without compromising the Government guidelines regarding social distancing  The Clerk follows Government guidelines regarding working from home as much as possible during any periods of ‘lock down’, with only occasional visits to the office. As the building is closed to the public during these periods, the risk to the Clerk is minimal  Appointment of Seasonal Gardener delayed during period of lockdown and term of contract reduced to two months  Arrangements made for person appointed to travel independently of other staff members around the parish. Guidance issued regarding safe working practices to ensure adequate social distancing | Existing procedure adequate  Existing procedure adequate  Existing procedure adequate  Government guidelines closely monitored  Government guidelines closely monitored  Period of employment ended |
| General Data Protection Regulation (GDPR) came into into force on 25 May 2018  Legislation exempted local authorities from the requirement to appoint a Data Protection Officer | Non-compliance with GDPR  No risk identified | Councillors/Clerk  Councillors/Clerk | Information and Data Protection Policy, Privacy Notices and other relevant documentation approved April 2018  No action required | Existing procedure adequate  No action required |

PHYSICAL EQUIPMENT/AREAS

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| Assets | Damage/injury to third party  Damage to assets  Impact of Coronavirus pandemic on visitors to Cemetery and Play Parks | Councillors  Councillors  Clerk/Councillors  Clerk/Councillors | Public Liability Insurance held  Weekly programme of inspection. Maintenance/repair/replacement requirements identified and brought to attention of the Clerk. Urgent repairs to be discussed and agreed with the Chair in accordance with Financial Regulations  Annual Inspection carried out by RoSPA  Government guidance followed regarding public access to Cemetery and Play Parks  Guidance issued on Website and notices placed at Play Parks reminding visitors of social distancing rules | Insurance cover and Asset Register reviewed annually  Existing procedure adequate  Repairs carried out on an on-going basis  Existing procedure adequate  Existing procedure monitored and amended in line with Government guidance |
| Meeting location | Adequacy, health and safety  Suitability of venue to comply with Coronavirus pandemic guidance | Councillors  Clerk | Meetings held in Trimdon Community College. Premises considered to be adequate for Council and public access and comfort  Coronavirus Risk Assessment for Trimdon Community College obtained | Existing procedure adequate  Existing procedure adequate |
| Council records | Loss of paper recordsthrough theft, fire damage etc  Loss of electronic records through data corruption,  theft etc  Email address illegally hacked | Clerk  Clerk  Clerk  Clerk | Parish records (historic and current) stored in Parish Office  Copy of Cemetery Burial Plots held at Cemetery Lodge  All electronic records backed-up on ITC data base  Secure email address to be used | Existing procedure adequate  Existing procedure adequate  Existing procedure adequate  New (.gov) email address implemented |