**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 dutiesPrecept request not submitted to the principal authority by the required dateHigh level of inflation running >10% | CouncillorsClerkClerk | 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 JanuarySubmitted by Clerk in writing following budget/precept approval and before the end of JanuaryRegular budget monitoring of costs and reporting quarterly to Council | Existing procedure adequateExisting procedure adequateExisting procedure adequate. |
| Financial records and reporting |  |  | Bank balances and breakdown of receipts and payments produced and approved at each Council MeetingThe Council has Financial Regulations which set out the requirements | Existing procedure adequateReview the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Bank and banking | FraudIncorrect payments and bank mistakes | Clerk/CouncillorsCouncillorsClerk | Three signatures required on chequesCouncil checks bank statements monthly against RBS Financial SoftwareThe Council has Financial Regulations which set out the requirements | Existing procedure adequateExisting procedure adequateReview the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Insurance | Insurance not in placeInadequacy of insurance | ClerkCouncillors | Process payment for annual premium promptlyEmployer and Public Liability Insurance is a necessity | Existing procedure adequateReview insurance provision annually |
| Annual return | Inaccurate or incompleteFailure to submit within timescale | ClerkClerk/Councillors | Clerk to attend training as required. Annual Return is completed and submitted to the internal auditor for completion and signingMeeting held to approve accounts in time for submission to external auditor | Existing procedure adequateReview dates on receipt of audit pack and timetable on Agenda of appropriate Council Meeting |
| Best value accountability | Work awarded incorrectly | CouncillorsClerk | Normal Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertakenThe Council has Financial Regulations which set out the requirements | Existing procedure adequateReview the Financial Regulations bi-annually. Last reviewed and approved 2019 |
| Grants payable | Grants paid to ineligible bodies | Councillors | Grants & Donations Policy in placeAll expenditure approved by Council, minuted and listed detailing the relevant power for expenditure | Existing procedure adequateExisting procedure adequate |
| VAT | Incorrect reclaim/payment | ClerkCouncillors | Council RBS software calculates VAT on a quarterly basisThe Council has Financial Regulations which set out the requirements for reclaim/payment | Existing procedure adequateReview 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 inadequatelyConflict of interest | CouncillorsClerk/CouncillorsCouncillors | Councillors provided with access to training, reference materials and access to assistanceMembership of CDALCDeclaration of Interests is a standard Agenda itemRegister of Members Interests maintained and reviewed regularly by Councillors. Register displayed on Council website | Existing procedure adequateReviewed annually.Existing procedure adequateAll members required to sign Register of Members Interests following Election in May 2017 |
| Powers | Illegal activity or payments | CouncillorsClerk | All activity and payments within the powers of the Council to be resolved and minuted at Council meetings, including a reference to the powerInterim 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 adequateCouncil approved timescale of February 2019 for the key concern control to be implemented |
| Meetings and processHolding of public community events during Coronavirus pandemic | Failure to achieve quorum at meetingsBusiness conductCouncil decisions not implementedLack of public participationHolding of face-to-face meetings during the Coronavirus pandemicHolding of public community events contravenes Government guidance on social distancing | CouncillorsClerkCouncillors/ChairmanCouncillorsCouncillors/ClerkCouncillors/ClerkClerkClerkCouncillors/ClerkCouncillors/Clerk | Attend all meetingsAgenda to be circulated in a timely mannerBusiness conducted at Council meetings should be managed by the Chair according to Standing OrdersMembers to adhere to Code of ConductReview minutes for confirmation of action, Clerk and Chair report at full meetingsEnsure meetings are publicised on Noticeboards and Trimdon Parish Council website Ensure Public Participation is a standard Agenda itemPublic Participation Policy in placeConfirmation received that parish councils did not have to hold Annual Meeting or Annual Meeting of Electors in 2020Guidance 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 possiblePublic 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 adequateStanding Orders reviewed bi-annually. New Standing Orders approved June 2018 - to be reviewed June 2020Code of Conduct revised and approved June 2017Existing procedure adequateExisting procedure adequateExisting procedure adequate Existing procedure adequateCouncillor John Burton to remain as Chairman and Bernie Oliver to remain as Vice-ChairmanRisk Assessment completed prior to face-to-face meetings re-commencing. Meetings to be limited to bi-monthly. Guidance issued to all councillors with the AgendaAny 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 detailsThe parish council has purchased Zoom technology to be able to host virtual meetings, if necessary. Two training sessions have been undertakenExisting procedure adequate |
| Statutory documents | Accuracy and legality | ClerkCouncillors/ChairmanClerk | Minutes and Agenda are produced in the prescribed method by the Clerk and adhere to the legal requirementsMinutes are approved and signed at the next Council meetingMinutes and agenda are published according to the Publication Scheme | Existing procedure adequateExisting procedure adequatePublication Scheme updated regularly |
| Employees (Clerk and Grounds Staff) | Roles performed inadequatelySalaries and expenses incorrectly paidImpact of manual digging of graves on staff member’s medical conditionImpact of Coronavirus pandemic on working practicesImpact of Coronavirus pandemic on appointment of Seasonal Gardener | Councillors/ClerkClerkClerkCouncillors/ClerkCouncillors/Clerk | Staff have Job Descriptions and Contracts of Employment and provided with adequate training, reference materials and access to assistanceSalaries paid via HMRC PAYE. Expenses (following NALC guidelines where relevant) claimed on a regular basis and presented with receipts to CouncilArrangements made for outside contractor to mechanically dig graveAs 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 distancingThe 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 minimalAppointment of Seasonal Gardener delayed during period of lockdown and term of contract reduced to two monthsArrangements 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 adequateExisting procedure adequateExisting procedure adequateGovernment guidelines closely monitoredGovernment guidelines closely monitoredPeriod of employment ended  |
| General Data Protection Regulation (GDPR) came into into force on 25 May 2018Legislation exempted local authorities from the requirement to appoint a Data Protection Officer | Non-compliance with GDPRNo risk identified | Councillors/ClerkCouncillors/Clerk | Information and Data Protection Policy, Privacy Notices and other relevant documentation approved April 2018No action required | Existing procedure adequateNo action required |

PHYSICAL EQUIPMENT/AREAS

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| Assets | Damage/injury to third partyDamage to assetsImpact of Coronavirus pandemic on visitors to Cemetery and Play Parks | CouncillorsCouncillorsClerk/CouncillorsClerk/Councillors | Public Liability Insurance heldWeekly 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 RegulationsAnnual Inspection carried out by RoSPAGovernment guidance followed regarding public access to Cemetery and Play ParksGuidance issued on Website and notices placed at Play Parks reminding visitors of social distancing rules | Insurance cover and Asset Register reviewed annuallyExisting procedure adequateRepairs carried out on an on-going basisExisting procedure adequateExisting procedure monitored and amended in line with Government guidance |
| Meeting location | Adequacy, health and safetySuitability of venue to comply with Coronavirus pandemic guidance | CouncillorsClerk | Meetings held in Trimdon Community College. Premises considered to be adequate for Council and public access and comfortCoronavirus Risk Assessment for Trimdon Community College obtained | Existing procedure adequateExisting procedure adequate |
| Council records | Loss of paper recordsthrough theft, fire damage etcLoss of electronic records through data corruption,theft etcEmail address illegally hacked | ClerkClerkClerkClerk | Parish records (historic and current) stored in Parish OfficeCopy of Cemetery Burial Plots held at Cemetery LodgeAll electronic records backed-up on ITC data baseSecure email address to be used | Existing procedure adequateExisting procedure adequateExisting procedure adequateNew (.gov) email address implemented |