RISK ASSESSMENT FORM

RISK ASSESSMENT TITLE: Financial and Management		
APPROVED BY: The Council	**DATE APPROVED – scheduled for July 25 Council meeting.**	**NEXT REVIEW DATE: July 26**
LOCATION / SERVICE:	**DATES PREVIOUS REVIEWS CARRIED OUT: July 2024**	
MANAGER RESPONSIBLE FOR THIS ASSESSMENT: RFO and Finance nominated Cllrs		

HAZARD	**WHO MIGHT BE HARMED?**	**IS THE RISK ADEQUATELY CONTROLLED?**	**WHAT FURTHER ACTION IS NECESSARY TO CONTROLTHE RISK?**
Look only for hazards which you could reasonably expect to result in significant harm under the conditions in your workplace. Use the following examples as a guide: • Slipping / tripping hazards • Working at any height • Machinery • Vehicular movement • Flammable materials / sources of origin • Manual handling • Chemicals • Aggressive people / challenging behaviour • Electricity • Noise / vibration / dust / noise • Workplace stressors • Lay-out of workplace • Other things that could cause significant harm	There is no need to list individuals by name – just think about groups of people doing similar work or who may be affected. Some examples are: • Office Staff / depot staff / reception staff • Peripatetic workers • Machine operators • Contractors • Cleaners • Members of the public • People sharing your workplace **Pay particular attention to:** • People with disabilities • New or expectant mothers • Young or inexperienced staff • Lone workers • Visitors / children	Have you already taken precautions against the risks from the hazards you listed? For example, have you provided: • Adequate information, instruction, training and supervision? • Adequate systems or procedures? **Do the precautions:** • Meet the standards set by a legal requirement? • Comply with a recognised industry standard? • Represent good practice? • Reduce risk as far as reasonably practical? If so, then the risks are adequately controlled, but you need to indicate the precautions you have in place. You may refer to procedures, manuals, other council documents giving the information.	What more could you reasonably do for those risks which you found were not adequately controlled? You will need to give priority to those risks which affect large numbers of people and/or could result in serious harm. Apply the principles below when taking further action, if possible in the following order: • Remove the hazard completely • Substitute a safer alternative • Provide a safe system of work • Prevent access or exposure to the hazard • Organise work to reduce the frequency of exposure to the hazard • Issue personal protective equipment • Provide welfare and first aid facilities

List hazards here:	**List specific groups of staff/other people that are at risk:** **RISK**			**PEOPLE**	**List existing control measures/systems and state how individuals at risk are notified of the control measures/systems in place.**	**For risks that are not adequately controlled, note the actions you will take and who is responsible for ensuring that the action is taken. The timescale for action should be commensurate to the level of risk:** **ACTION**	**BY WHEN**	**ACTIONED BY (NAME)**
	Impact	**Likelihood**	**Score**					
Precept. Adequacy of precept for the Council to carry out its Statutory duties	1	1	1	The Council The public	Councillors are asked to provide timely budget requests to the Clerk and the RFO produces a draft budget for the following year based on the current budget, spend, forecast and budget requests/projects. The draft budget is presented to the Council for approval and a further draft is completed if necessary. The Council reviews and approves the precept for the following year based on the agreed budget. The figure is submitted to Wiltshire Council by the Clerk.	No changes for July 2025 only wording update.		

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Salary and non-compliance with HMRC regulations.	1	1	1	The Council	The PC employs a salaried clerk and RFO and the payroll is outsourced to a payroll company. Monthly payroll documents are emailed to the Cllrs who are signed up as bank account approvers, so they can be used to approve salary and HMRC payments on Unity Trust Bank. The Clerk and RFO do not input or approve their own payments, unless circumstances prevent 3 other bank signatories from doing so in a timely manner. Paper copies of the payroll documents are signed at the bi-monthly council meetings. HMRC payments must be made by the 20th of following month.	Updated for July 25 – staff don't approve owns salary payments unless specific circumstances		
VAT – incorrect treatment of VAT and failure to claim and recover VAT	1	2	2	The Council	The Council has adopted Financial Regulations based on the NALC template which set out the requirements for the accounting of payments. VAT reclaimed annually. The financial accounting of VAT is reviewed by the Internal Auditor. RFO to look online for guidance/rules to ensure VAT is reclaimed properly and contact WALC for further guidance on specific issues if necessary.	No changes for July 25		
Grants – proper transparency and accounting of grants.	2	2	4	The Council	Grants made and received are separately accounted for and ring-fenced where necessary. The Clerk checks if the Council is allowed to award grants to groups who apply to the Council before Cllrs consider requests.	Only wording change for July 2025		

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Financial Records – risk of inadequate financial records that provide insufficient transparency to enable users to form an opinion of the financial position of the Council.	2	1	2	The Council	The Council has Financial Regulations that set out it's requirements, which is reviewed annually. The Council considers and approves all payments and bank recs at every meeting and reviews spend vs. budget quarterly. The Council reports on a receipts and payments basis, as set out in the JPAG practitioners guide. The Council's financial records are internally audited annually to ensure compliance with proper practices and recommendations made by the internal auditor are considered by the council and acted on as appropriate. The Council is also externally audited annually by the SAAA appointed auditor.	Wording updated July 2025 to reflect current procedures.		
Fraud and error – inadequate checks.	1	2	2	The Council	The Council adopted Financial Regulations based on the NALC template that sets out the accounting controls required to prevent fraud. All online payments must be checked and authorised by two approvers and all cheques must be signed by two signatories. The inputter/cheque author is the third level of authorisation. All expense claims are authorised by two online bank signatories and the RFO checks all claims and receipts match. Apart from staff stationery expenses and mileage expenses for approved journeys, all other staff and Cllr expenditure must be pre-approved at a council meeting. Regular bank reconciliations are carried out by the RFO, checked and signed by a Cllr and approved at a Council meeting. A finance report detailing all transactions is produced for review and approval at each full council meeting. If new payee details are provided for suppliers, the RFO will double check they are legitimate with known supplier contacts. The RFO will not state amounts in approval emails to Cllrs to reduce the risk of error. All invoices supplied should be checked and used to approve payments. Salary amounts may still be specified in emails to Cllrs to avoid the risk of error, but amounts should be checked against	Wording changed to reflect current procedures for July 2025		

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					the payroll documents provided with the emails for approval.			
Fraud and error – payroll and associated costs	1	1	1	The Council Employee	The Clerk and RFO salaries are set by the Council. Any overtime is approved by the council before payments are made. The payroll is subcontracted to an outside provider who is recommended by the Internal Auditor. The Clerk and RFO both have appropriate contracts of employment and job descriptions and keep a record of hours worked. Salary rates are assessed by the Council annually. All staff appointments are authorised by Full Council. All contracted workers are required to submit time sheets or invoices for work, which are verified by the RFO/Clerk for accuracy before payment.	Only wording change for July 25		
	Impact	**Likelihood**	**Score**					
Legal powers – ultra vires payments and activities.	1	2	2	The Council	All payments and activities are assessed by the Clerk to ensure they fall within the powers of the Council. They are subsequently reviewed by the Internal Auditor and External Auditor if necessary. Council is responsible for providing training to the Clerk if requested. The Council has adopted NALC model Standing Orders.	No changes for July 2025		
Inadequate insurance cover.	1	2	2	The Council	The council has a long-term agreement (for 3 years) for insurance, which is reviewed by the Clerk, RFO and Council when up for renewal. The Clerk and RFO ensure any asset purchases or disposals are reflected in the insurance policy. The level of insurance cover is reviewed by the Internal Auditor and their recommendations are considered by the Council and acted on where necessary.	Wording changes only to reflect current procedures July 25		

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Electronic records – loss of records.	2	2	4	The Council	Email records are stored on the web provider's server. Electronic records backed up daily onto Microsoft OneDrive. Financial records are kept on OneDrive. These include monthly Payroll, Cashbook, Budget, Risk Assessments, Asset Register & the VAT reclaim. Paper copies of bank recs with bank statements, signed invoices and AGAR docs are stored at RFO's home.	Wording updated for current procedures. July 2025		

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Council Minutes – Accurate reporting of Council Meetings.	2	2	4	The Council	Draft minutes circulated by Clerk who is notified of any proposed amendments. Draft agreed and adopted at next meeting and signed and dated by the Chair. Draft/final minutes posted on the Council noticeboard and website.	No changes for July 2025		
Data Protection & GDPR	2	2	4		The Council is registered with the ICO. The Council ensures all electronic data is stored within the EU and will check this bi-annually in conjunction with this risk assessment. The Council ensures data retention periods are adhered to - see separate document. These data periods can be reviewed annually if required in conjunction with this risk assessment. Checks to be completed	Done		

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