

RISK ASSESSMENT FORM

RISK ASSESSMENT TITLE: Financial and Management		
APPROVED BY: The Council	DATE APPROVED – 12th May 2022 Council meeting	NEXT REVIEW DATE: May 2023
LOCATION / SERVICE:	DATES PREVIOUS REVIEWS CARRIED OUT: 11 March 2021	
MANAGER RESPONSIBLE FOR THIS ASSESSMENT: Cllr Ian Barry and the RFO.		

<p>HAZARD</p> <p>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:</p> <ul style="list-style-type: none"> • 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 	<p>WHO MIGHT BE HARMED?</p> <p>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:</p> <ul style="list-style-type: none"> • Office Staff / depot staff / reception staff • Peripatetic workers • Machine operators • Contractors • Cleaners • Members of the public • People sharing your workplace <p>Pay particular attention to:</p> <ul style="list-style-type: none"> • People with disabilities • New or expectant mothers • Young or inexperienced staff • Lone workers • Visitors / children 	<p>IS THE RISK ADEQUATELY CONTROLLED?</p> <p>Have you already taken precautions against the risks from the hazards you listed? For example, have you provided:</p> <ul style="list-style-type: none"> • Adequate information, instruction, training and supervision? • Adequate systems or procedures? <p>Do the precautions:</p> <ul style="list-style-type: none"> • Meet the standards set by a legal requirement? • Comply with a recognised industry standard? • Represent good practice? • Reduce risk as far as reasonably practical? <p>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.</p>	<p>WHAT FURTHER ACTION IS NECESSARY TO CONTROL THE RISK?</p> <p>What more could you reasonably do for those risks which you found were not adequately controlled?</p> <p>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:</p> <ul style="list-style-type: none"> • 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
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	<u>RISK</u>		<u>PEOPLE</u>			<u>ACTION</u>	<u>BY WHEN</u>	<u>ACTIONED BY (NAME)</u>
	<u>Impact</u>	<u>Likelihood</u>	<u>Score</u>					
Precept: Adequacy of precept in order for the Council to carry out its Statutory duties	4	2	8	The Council The public	The Councillors are asked to provide timely budget requests to the Clerk. The Clerk and the Full Council reviews the requests and drafts a budget in line with forecast spending, based on previous year spending and proposed new spending. The draft budget is presented to the Council for approval along with a budget report prepared by the Chair of the Finance Committee. The Council resolves the precept for the following year based on the agreed budget. The figure is submitted to Wiltshire Council by the Clerk.	No actions		

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					The approved budget and precept is minuted accordingly.			

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Salary and non-compliance with HMRC regulations.	3	2	6	The Council	The PC employs a salaried clerk and RFO and the payroll is outsourced to a payroll company. HMRC payments are currently sent to Cllr Barry and Cllr Clack to be signed and sent on to HMRC. HMRC payments must be made by the 20 th of following month. Risk of loss or delay in post on two journeys.	Plan to open account at Unity Trust Bank to enable online payments which will reduce time it takes to make payments and risk of loss in post. DONE MAY 2022		
VAT – incorrect treatment of VAT and failure to claim and recover VAT	2	2	4	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.	No actions		
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. Reviewed by the Internal Auditor. Grants are approved at Full Council and minuted accordingly.	No actions		

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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.	4	2	8	The Council	<p>The Council has Financial Regulations that set out its requirements.</p> <p>Full Council reviews the Financial Regulations and spending.</p> <p>The Council considers and approves all payments and receives updates at each meeting on the Council’s financial position.</p> <p>The Council has adopted a receipts and payments accounting system based on the NALC template.</p> <p>The Council’s financial records are internally audited on a yearly basis and any recommendations made by the Internal Auditor and considered by the Council and any necessary changes to the financial system are made.</p> <p>All council transactions are minuted to enable the public to scrutinise them.</p>	No actions		
Fraud and error – inadequate checks.	4	2	8	The Council	<p>The Council has adopted Financial Regulations based on the NALC template that sets out the accounting controls required in order to prevent fraud.</p> <p>All cheques must be signed by two signatories.</p> <p>All expenses are reviewed by the full Council.</p> <p>Regular bank reconciliations are carried out by the RFO and reviewed by the Council and minuted accordingly.</p>	No actions		
Fraud and error – payroll	3	2	6	The Council Employee	<p>The Clerk’s and RFO’s salaries are set by the Council. Any overtime is approved by Cllr Barry before payments are made.</p> <p>The payroll is subcontracted to an outside provider who is recommended by the Internal Auditor.</p> <p>The Council reviews all payments and they are minuted accordingly in the Financial section of the councils agenda.</p>	No actions		

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Legal powers – ultra vires payments and activities.	3	2	6	The Council	<p>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.</p> <p>Council is responsible for providing training to the Clerk if requested.</p> <p>The Council has adopted NALC model Standing Orders.</p>	No actions		
Inadequate insurance cover.	3	2	6	The Council	<p>Annual review undertaken by the Clerk and Full Council. In addition, the level of insurance cover is reviewed by the Internal Auditor and his recommendations are considered by the Council and acted on where necessary.</p>	No actions		
Electronic records – loss of records.	2	3	6	The Council	<p>Email records are stored on the web provider's server.</p> <p>Financial records are kept in the cloud. These should include monthly Payroll, Cashbook, Budget, Risk Assessments, Asset Register, VAT reclaim.</p> <p>Financial paper filing is stored at RFO's house.</p>	No actions		

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Council Minutes – Accurate reporting of Council Meetings.	3	1	3	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 actions		
NEW - Storage of historic documents such as minutes. Risk of loss, damage or theft.	1	2	2	The Council	Each year in June all historical minutes and other important council documents are sent to the County Archive at Chippenham for archiving.	No actions		
NEW - Handling of cash. Loss or theft of cash. Loss of audit trail	1	3	3	The council and the staff, the public.	Overall, the council and staff should promote payment by other measures that provide security and audit trail. Cash is to be banked as soon as it's received and full payee details recorded on the paying in book, and an appropriate paper entry entered into the filing system. Any cash handed to Cllrs should be placed in a sealed envelope and marked clearly with the details of the payee and the reason for the payment.	No actions		

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New - Checking HMRC credentials with self - employed contractors to ensure that self-employed staff are correctly declaring income with HMRC	Impact	Likelihood	Score	The Council	When any new member of staff is employed on a self - employed basis the Clerk is to obtain evidence that they have registered with HMRC as self employed in order to declare their earnings. The council is responsible in law for any fraudulent activity or earnings not claimed.	No actions		