Harwell Parish Council

AIMS: To act in those areas for which we are responsible, for the benefit of the overall community while preserving/safeguarding the heritage and rural character of the Parish and the wider environment.To provide effective, efficient and accountable local government for the parish, enabling residents to be involved in the life of the community and its future development.

Number	Objectives
	To set and manage the annual budget
	To hold monthly Parish Council meetings and an Annual General Meeting to which the public are invited
	To mangae and maintain Parish owned property
	To manage and maintain Parish owned land
	To manage and maintain the Parish communications
	To comply with GDPR regulations
	To represent the parish's interests in planning applications
	To operate safely and in the best interests of the staff, parishioners and council members

IMPACT				
	High	3	6	9
	Medium	2	4	6
	Low	1	2	3
		Low	Medium	High
		PROBABILITY		

				Inherent Values							
Number	**Owner**	**Actionee**	**Risk Description**	**Probability**	**Impact**		**Response Type**	**Proposed Response Plan**	**Residual Values**	**Review Date**	**Remarks**
	1. Might not be Council 2. Must be recognised/accepted 3. In WRITING!		CAUSE: 'Trigger' EVENT: 'Uncertain Event' EFFECT: 'Potential outcome/impact'	3 2 1			For Threats: AVOID (100%) REDUCE SHARE TRANSFER CONTINGENCY ACCEPT		High/ Med / Low	1. Task Specific *or* 2. Calendar driven	OPEN or CLOSED

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probability	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	NOTE	DR 19/10/19
1	FINANCIAL			Precept level insufficient	EFFECT	There is a risk that	PC is unable to meet financial obligations (pay staff, insuranaces, memberships, maintain equipment)	1	3		AVOID	Monitoring of sufficinecy of budget on a monthly basis.Quarterly budget review.Both inform setting of precept. Healy reserves	Low				low probability. Have a 5 year rolling budget so items like tree maintenance can be budgeted for.
					CAUSE	Because	PC set the precept (budget) level too low										
					EVENT	which could result in	Financial obligations in excess of income			3							
2	FINANCIAL			Inaccurate financial records	EFFECT	There is a risk that	there is an overspend/underspend on budget	2	2		REDUCE	Monthly and annual R&P and bank statement checked against R&P	Low			What is R&P? Any other mitigation Clk- R&P = receipts and payments	see comment above
					CAUSE	Because	Records are absent/ not adequate / out of date										
					EVENT	which could result in	Records are insufficient to make informed judgement			4							
3	FINANCIAL			Lost/stolen cash book	EFFECT	There is a risk that	there is an overspend/underspend on budget	1	1		REDUCE	Councillor checks monthly; RFO bank reconciliation;	Low			Control needs clarifying. Confirm residual risk	
					CAUSE	Because	the cash book has been lost or stolen									What does this mean Clk - note cashbook is kept electronically on laptop	low probability, is there a PC backup?
					EVENT	which could result in	an inaccurate reconciliation of monies			1							
4	FINANCIAL			Excessive reserves drawdown	EFFECT	There is a risk that	PC becomes financially vulnerable	2	1		REDUCE	Level of reserves reviewed annually to check theyare in line with auditors recommendation	Low				low risk OK
					CAUSE	Because	an unexpected event										
					EVENT	which could result in	expenditure which necissitates drawing down of reserves.			2							
5	FINANCIAL				EFFECT			3	1								duplicate - removed 11/2019
					CAUSE	Because											
					EVENT	which could result in											
6	FINANCIAL			Online fraud,theft	EFFECT	There is a risk of	Fraud, Theft, Data Loss	3	3		REDUCE	Security protocols in place: 1) Password protected; 2) pwd & logon combn changed each visit 3) bank reconciliation done monthly by RFO & cllr 4) All payments by cheque require 2 Councillors 5)All direct payments require PC approval.	Medium (?)			confirm residual risk	now 2 signature reduce probability to 1. Are emails filtered to show external, could a request come to pay a bill or give phishing information? Clk - no filters that I know of but I would only pay a bill I recognised and which had been approved by PC
					CAUSE	Because	of the inherent vulnerabilities in online banking					Risk is spread by having a number of bank accounts					
					EVENT	which could result in	Unauthorised access is gained to PC account(s)			9							
7	FINANCIAL			Poor return on capital	EFFECT	There is a risk of	Not optimising use of public money	2	1		REDUCE	RFO considers alternatives annually	Low			(RFO and Chair to consider frequency)	low risk
					CAUSE	Because	Sub-optimal investment return on financial resources, reducing potential income										
					EVENT	which could result in	Invested income not appreciating as much as market could allow			2							
8	FINANCIAL	Clerk		Harwell News net loss	EFFECT	There is a risk of	Harwell News runs at a net loss,	1	1		ACCEPT	Council to review advertising charges at budget meeting in December	Medium				review and reduce probability to 1

						CAUSE	Because	The Harwell News may not receive sufficient advertising fees									
						EVENT	which could result in	Insuffient funds to cover production costs			3						
	9	FINANCIAL			Weak controls on payments of grants,	EFFECT	There is a risk that	planned grants and donations cannot be paid	1	1		REDUCE	Confirm the power and finances to pay before each decision.	Low				low risk cannot reduce probability
						CAUSE	Because	controls on payments are insufficiently tight									
						EVENT	which could result in	Remaining funds are insuffient			1						
	10	FINANCIAL	Clerk/Chair		Income from OCC not forthcoming Clk - does this mean grass cutting payment? Not a grant, there is an agreement in place	EFFECT	There is a risk of	Parish unable to make planned expenditure Clk - not sure what this means	1	1		REDUCE	RFO makes claims and follows up; checks receipt of expected income against receipts	Low				low risk cannot reduce probability
						CAUSE	Because	Grants, income due to PC, e.g. from OCC are not forthcoming									
						EVENT	which could result in	Insufficient funds to make planned expenditure			1						
	11	FINANCIAL	Clerk		Incorrect charge on sales or purchases	EFFECT	There is a risk of	that council may either over/underspend on budget	1	1		REDUCE	RFO to check; Council to check R&P monthly	Low			Not suffient?	low risk cannot reduce probability
						CAUSE	Because	Incorrect charge on sales or purchases									
						EVENT	which could result in	shortfall or excess on some budget lines			1						
	12	FINANCIAL	RFO		S106 Income not forthcoming Clk - this is the same as 13 below. S106 funding is pre-agreed by VWHDC & developers. They don't decide not to pay it unless the project changes/is no longer needed	EFFECT	There is a risk of	parish projects may not go ahead, alternative funding sources may need to be accessed, use of reserves	1	3		REDUCE	RFO makes claims and follows up; checks receipt of expected income against receipts	Low				low risk cannot reduce probability
						CAUSE	Because	S106 fnding not forthcoming					No substantive project work commenced unless sufficient funds are in account					
						EVENT	which could result in	Insuffient funding against planned project expenditure			3						
	13	FINANCIAL	RFO		S106 funds lost because off changing project	EFFECT	There is a risk of	Loss of S106 funding	3	3		REDUCE	10 year project overview - Village Improvement plan	Medium?			Control needs to be spelt out more clearly; Confirm residual risk.	close projects in a timely manner
						CAUSE	Because	project develops in a different direction									
						EVENT	which could result in	S106 funds wont be released			9						
	14	FINANCIAL			Increased premiums because of damage or loss of assets	EFFECT	There is a risk of	Unplanned/ unanticipated expenditure	2	1		TRANSFER / ACCEPT?	Increased premiums factored into budget				Excesses need to be facotred in to budget	get 3 insurance quotes when renewing
						CAUSE	Because	Damage or loss to PC assets									
						EVENT	which could result in	increased insurance premiums, excess payments,			2						

	15	FINANCIAL			Repair or replacment of assets	EFFECT	There is a risk of	Unplanned/ unanticipated expenditure	3	2		REDUCE	Annual auditof PC equipment/ assets to assess condition. Programme of budgetted replacement taking into account depreciation. Include Depreciation in budget line.	Medium?			need to get depreciation in place	company accounts include profit/loss list of assests and depreciation
						CAUSE	Because	Damage to, depreciation or loss to PC assets										
						EVENT	which could result in	the need to replace or repair assets			6							
	16	FINANCIAL			Inadequate insurance cover	EFFECT	There is a risk of	Financial cost to Parish	2	1		TRANSFER	Annual audit of PC equiipment to assess insurable value; 2) insurance cover adjusted accordingly	Low				low risk ok
						CAUSE	Because	Insurance cover of Parish assets may be inadequate										
						EVENT	which could result in	the parish having to carry the cost of unisured liability			2							
	17	FINANCIAL	Clerk		Staff dishonesty	EFFECT	There is a risk of	Financial cost to Parish	2	2		REDUCE	Controls in place on staff expenditure. All staff to submit monthly timesheets to LM	Medium?			confirm residual risk	So historial data long term staff, good employment process check references, are we saying all staff are dishonest reduce probability to 2
						CAUSE	Because	controls on staff activity is inadequate										
						EVENT	which could result in	Thesft/ diversion by staff			6							
	18	FINANCIAL	Clerk/Chair		Poor tendering	EFFECT	There is a risk of	Unnecessary expenditure by PC	2	2		REDUCE	Ensure correct tendering procedure; Check specification of work before contract placed	Low			x	Are multiple quotes obtained for work are we compliant with VOWH constitution in relation to EU tendering rules? Clk - PC abides by Financial Regs which are nationally-agreed
						CAUSE	Because	Poor tendering										
						EVENT	which could result in	Poor value for money			4							
	19	FINANCIAL			Incorrect salary payments	EFFECT	There is a risk of	Financial cost to parish	2	1			Salary rates are assessed annually by Council. The Clerk's report details payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. all staff have a contract of employment and job description. Salaries are paid in arrears, but if a meeting is cancelled or moved then payments could be late or missed. Clk - PC agrees some recurring payments for the year at May meeting, maximum salary amounts are included in this list of payments	Low				Low risk
						CAUSE	Because	of poor administration of salaries and associated costs										
						EVENT	which could result in	Salaries paid incorrectly (incorrect hours, rates, deductions of NI or tax; false employee; unpaid tax & NI contributions to the Inland Revenue.)			2							

	20				RENTS	EFFECT	There is a risk of	unanticipated cost to parish	1	1		REDUCE	Conduct proportionate due dilligience: Confirm that organisation has appropriate insurance; Confirm that committees have active risk assessments	Low			check robustness of contract between PC and organisation. How is risk of default carried?	Is there a standard contract used. Does this cover if sub contracor is insured and has a waste licence Clk - no standars contract as all agreements are different in requirements. Why would they need waste licences?
						CAUSE	Because	Tennis/ bowls Harwellian Club may have financial problems										
						EVENT	which could result in	organisations are unable to pay rent and parish will have to take them over			1							

|Freeman Orchard, Harwellian, scouts, parish office???

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OTHER AREAS

OTHER AREAS Clerk

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probability	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	NOTE
1	Business Continuity			Business continuity	EFFECT	There is a risk that	Council is not able to function	3	3	3	MITIGATE	There is a Business Continuity Plan in place. All files and recent records (both paper and electronic) are kept at the Parish Office. The Council needs to implement a secure online backup system that backs up files as they are created or changed. The ability to work off site is available should the need arise	Low?	All files and recent records (both paper and electronic) are kept at the Parish Office. The Council needs to implement a secure online backup system that backs up files as they are created or changed. The ability to work off site is available should the need arise		
					CAUSE	Because	an extraordinary event									
					EVENT	which could result in	interruption to day to day activities									

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probability	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	NOTE
1	IT	Webmaster		Website carrying incorrect material	EFFECT	There is a risk of	damage to reputation of parish council	2	2	4	REDUCE	Webmaster frequently updates 2)Monitoring by members of Council 3)Clerk to ensure webmaster has posted	Low	DM Nov 2019. No changes but does PC have cloud-based storage? Clk - no but has asked JH & CL for update on this		
					CAUSE	Because	Incorrect or missing website content									
					EVENT	which could result in	complaints									
2	IT	Webmaster			EFFECT	There is a risk of	reputational damage to parish council;	3	1	3	REDUCE	Server backed up nightly. Database backed up every 24 hours - allowing rapid restoration	Low			
					CAUSE	Because	The website may									
					EVENT	which could result	information not available to public									
3	IT	Clerk, supported by IT literate councillor			EFFECT	There is a risk of	reputational damage to parish council; information not avaiable to the public	1	1	1	REDUCE		???			Not clear what mitigation is here?
					CAUSE	Because	Webmaster may									
					EVENT	which could result in	website not updated, users deprived on information									
4	IT	Clerk, Webmaster			EFFECT	There is a risk of	reputational damage to parish council; information not avaiable to the public	1	1	1	REDUCE		????			Not clear what mitigation is here?
					CAUSE	Because	Domain name may									
					EVENT	which could result in	users/coucil unable to access website, information lost									
5	IT	Clerk, Webmaster			EFFECT	There is a risk of	Interuption to work of parish clerk and councillors	1	3	3	REDUCE	Ensure domain name and server are paid up and running well. Emails are copied to clerk's PC which should be backed-up regularly. 2) Cloud-based storage to be used in future; 3) Consider alternatives should server fail and webmaster not available	Low			
					CAUSE	Because	Loss of domain name or server failure									
					EVENT	which could result in	stopping of all PC email traffic									
6	IT	Clerk, supported by IT literate councillor			EFFECT	There is a risk of	Interruption to work of clerk/councillors (unable to access bank accounts, emails).	3	3	9	REDUCE	Clerk to maintain an inventory of passworded IT assets and have a plan for obtaining the password if the normal password holder is not available.	Low?			
					CAUSE	Because	Passwords for any PC IT asset could be lost									
					EVENT	which could result in	IT assets not being accessible									
7	IT				EFFECT	There is a risk of	cost to Parish, reputation of parish	2	3	6	REDUCE	Clerk and at least one member of parish council has had some GPDR training; Advise from OALC Appoint GDPR controller? Data consent being collected and collated by Clerk	Medium?			It feels as if this mitigation is a bit weak Clk - OALC advice was that PCs do not need a Data Controller but that if one is appointed it should preferably not be the clerk (possible conflict of interests as clerk is employee)
					CAUSE	Because	Council is in breach of GDPR									
					EVENT	which could result in	potential fine from data commissioner									
8	IT	Clerk		Data breach	EFFECT	There is a risk of	Data breach or damage to PC IT	1	3	3	REDUCE	Clerk now takes laptop home				
					CAUSE	Because	IT security and/or protocols are inadequate									

					EVENT	which could result in	unauthorised access to IT equipment									

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probabil	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	NOTE
1	LAND			Security of allotments	EFFECT	There is a risk of	Financial cost to parish of removing fly-tipped waste, replacing or repairing lost or dameaged plotholders equipment	1	1	1	REDUCE	Maintain gates and fences. Gates padlocked. Staff check regularly; Contact with plotholders	Low			
					CAUSE	Because	Security at Allotments is poor									
					EVENT	which could result in	Theft, damage or fly-tipping									
2	LAND			Poorly maintained cemetry	EFFECT	There is a risk that	Sexton may not be able to carry out duties; members of the public may be harmed/ make claims against the PC	3	1	3	REDUCE	Regular maintenance; Annual inspection (minimum)	Low			Probbly not sufficient control
					CAUSE	Because	the Cemetary is poorly maintained									
					EVENT	which could result in	trip hazards or falling headstones injuring sexton or public									
3	LAND			Poorly maintained rec	EFFECT	There is a risk of	staff may not be able to carry out duties, members of the public may make claims against the council	1	2	2	REDUCE	Groundsmen regularly check grounds 2) Trees survey 3) Ensure adequate insurance	Low			Need to spell out exactly what the risk is here. It is not clear. Consider interval for further checks after current survey.
					CAUSE	Because	The Recreation Ground is poorly maintained									
					EVENT	which could result in	trip hazards or falling branches									
4	LAND			Tractor shedsecurity	EFFECT	There is a risk of	Financial cost to PC	3	2	6	REDUCE	Padlocks and chains in place on doors; Obtain cover for main padlock	Low			New shed being built? Clk - not at present
					CAUSE	Because	Tractor Shed security is poor									
					EVENT	which could result in	Damage or loss to PC assets									
5	LAND			Asbestos tractor shed roof	EFFECT	There is a risk of	Financial / legal claim against PC; damage to staff health	1	3	3	REDUCE	Roof to be restructured if possible during extension works Clk - no works planned at present. Does PC want to obtain specialist advice?	Low			
					CAUSE	Because	the tractor shed roof contains asbestos									

					EVENT	which could result in	exposure of staff to asbestos dust									
6	LAND			Play ground equipment damage	EFFECT	There is a risk of	Financial / legal claim against PC;	1	3	3	REDUCE	Grounds staff check weekly; A Councillor checks monthly; RoSPA Inspection annually; Public Liability Insurance	Low			
					CAUSE	Because	Equipment in play area is damaged									
					EVENT	which could result in	Injuries to users									
7	LAND			Overnight parking in recgcar park	EFFECT	There is a risk of	Legal claim against PC	2	2	4	REDUCE	Sign put up saying 'No overnight parking' 2)Clerk writes to persistent offenders 3) PC considering gates	Low			Is there also a liability about running an unauthorised business from PC property? Clk - insurers advised that PC should do its utmost to make the rec safe. Not liable for damage caused by third party
					CAUSE	Because	Unauthorised parking of commercial vehicles									
					EVENT	which could result in	congestion leading to accident?									
8	LAND			Poor lighting in Rec carpark	EFFECT	There is a risk of	claims against the parish, cost of insurance, excess; injusry to the public or PC staff	2	2	4	REDUCE	PC considering lighting 2) Considering rmoval of bollards closest to club building	Low			Maybe best to get advice on car par from district people? Clk - still waiting for a response! See comments above
					CAUSE	Because	of poor lighting in Rec Carpark									
					EVENT	which could result in	tripping									
9	LAND			Damaged bus shelters	EFFECT	There is a risk of	claims against the parish, cost of insurance, excess, harm to public	1	1	1	REDUCE	Staff check shelters regularly & repair; Ensure adequate insurance.	Low			Is there a schedule for these checks? Clk - not on staff timesheets but they do periodic cleaning and checks. Still no notice from OCC when new shelters installed (eg GWP) - need to ask again

					CAUSE	Because	Shelters may be weather-effected/damaged									
					EVENT	which could result in	Members of the public are injured									
10				Damaged street furniture	EFFECT	There is a risk of	claims against the parish, cost of insurance, excess	1	1	1	REDUCE	Ground staff check weekly or if reported to PC, and repair if necessary	Low			
	LAND				CAUSE	Because	Street furniture may be weather-effected/damaged									
					EVENT	which could result in	Members of the public are injured									
11	LAND			Equipment breakdown	EFFECT	There is a risk of	unplanned cost to PC ; maintenance jobs uncompleted	3	1	3	REDUCE	Regular maintenance and annual service; depreciation facotred into budget line	Low			
					CAUSE	Because	Van, mowers and other machinery break down									
					EVENT	which could result in	Items have to be replaced or repaired; staff loose productivity									
12	LAND		Clerk	Unwanted use/ Occupancy of Rec ground overnight	EFFECT	There is a risk of	Public not able to enjoy rec ground	2	2	4	AVOID	Install gates	Low			
					CAUSE	Because	Occupancy of rec ground									
					EVENT	which could result in	Rec ground inaccessible or damaged									
13	FINANCIAL		Clerk	Cemetry maintenance	EFFECT	There is a risk of	The maintainence of cemetry is not adequate	2	1	2	REDUCE	a list of work duties; outside contractor identified.	Low			Needs clarifying
					CAUSE	Because	there is a staffing shortfall					Other Pcstaff prepped to step in.				
					EVENT	which could result in	staff are unable to perform duties									

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probability	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	NOTE
1	CONDUCT OF MEETINGS	Clerk		PC members not present (PC not quorate?	EFFECT	There is a risk of	administration of Parish business is sub-optimal	2	2	4	REDUCE		Low			Not clear what we can do if PC is not quorate. Clk - meeting wd have to be re-scheduled. If PC not quorate following elections, VWHDC would have to step in and if necessary appoint members
					CAUSE	Because	Key personnel may not be present									
					EVENT	which could result in	key parish business tasks not being carried out									
2	CONDUCT OF MEETINGS			Clerk absent	EFFECT	There is a risk of	Parish business being conducted incorrectly	1	2	3	REDUCE		Low			Not clear what the mitigation ishere Clk - meeting can take place without clerk but should not be allowed to continue long term
					CAUSE	Because	Clerk is absent									
					EVENT	which could result in	advice/technical knowledge not to hand, resulting in eg incorrect reperesntation of issues in Minutes									
3	CONDUCT OF MEETINGS			PC unaware of powers	EFFECT	There is a risk of	Financial loss or legally incorrect actions	1	2	2	REDUCE		Ongoing Education	Needs more mitigation ?		
					CAUSE	Because	The PC may be unaware of Its legal and financial powers and boundaries									
					EVENT	which could result in	Parish business being conducted incorrectly, or in a timely fashion									

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probab	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	NOTE
1	BUILDINGS - PAVILLION			Hazardous substan	EFFECT	There is a risk of	that the health of PC staff is adversely affected	2	2	4	REDUCE	Equipment, training, PPE provided in line with HSE requirements. 2)	Low			
					CAUSE	Because	Hazardous substances are not adequately controlled									
					EVENT	which could result in	Staff may be exposed to Hazardous Substances									
2	BUILDINGS - PAVILLION			Equipment damage or loss	EFFECT	There is a risk of	Financial cost to PC of replacing or repairing equipment	2	2	4	REDUCE	Regular check of equipment, Clerk & grounds staff.	Low			
					CAUSE	Because	Improper use or storage of equipment by staff or public					Record what equip. might be used by parishioners. – tea urn, microwave, fridge. HHYFC installs freezer temporarily in June				
					EVENT	which could result in	Equipment may be damaged or lost									
38	BUILDINGS - PAVILLION			Harm from manual handling	EFFECT	There is a risk of	Financial / legal claim against PC; harm to staff; loss of staff resources	3	3		REDUCE	Trolleys for heavy equipment	First aid training?			
					CAUSE	Because	Staff are carrying out manual handling activities incorrectly					Staff advised to consider risks				
					EVENT	which could result in	Staff injuring themselves									
39	BUILDINGS - PAVILLION			Fire damage	EFFECT	There is a risk of	Loss of PC assets; danger of injury death to staff and public	2	3		REDUCE	Annual Fire risk assessment – see Emergency Evacuation Plan appended; Suitable extinguishers in place.	Fire drills? Training ofr fire wardens? First Aid training?			
					CAUSE	Because	Fire precautions									
					EVENT	which could result in	Increased fire risk					Emergency exits clear and marked				
41	BUILDINGS - PAVILLION	Clerk		Pavillion hygiene	EFFECT	There is a risk of	Transmission of infection (staff and public); closure of Pavilion by Env Health inspector	1	1		REDUCE	Review of Pavilion facilities; Implement conclusions of review or adopt alternative plan to provide adequate facilities.				
					CAUSE	Because	Lack of hand-washing and other facilities									
					EVENT	which could result in	Toilet and washing facilities are unhygienic									
42	BUILDINGS - PAVILLION	Clerk		Pavillion security	EFFECT	There is a risk of	Loss of or damage to PC assets	1	1		REDUCE	Clerk to keep record of keys.				
					CAUSE	Because	Building security protocols are inadequate									
					EVENT	which could result in	Building keys may be lost or stolen									

asbestos,
parish
office,
cemetery
shed?,
defibrillator
,
eventually
add new
staff
building
during and
after works

Harwell Parish Council - Internal Audit Report 2018-19

Audit Observations

Audit date	Priority	Observation	Recommendation	Status	Comments
13 June 2019	H	The council uses online banking however do not have dual authorisation in place. Councillors are not set up to authorise payments online.	The authority must develop specific control procedures for any payments by bank transfer or online. This must include a requirement for dual authorisation of online bank payments.	Pending	Discussed 25.6.19. Clerk to set up dual authorisation as soon as possible. Report at July meeting.
	H	It was noted the draft Annual Return numbers prepared by the Council include a large creditor of £29,105 in respect of a S106 agreement. Guidance received from External Auditors has clarified that amounts received under a S106 agreement (or under CIL) should not be recorded as creditors, they must be recorded as income when received. It is unclear when this amount was received (it was not received during the 2018-19 financial year).	The Council will need to amend the Annual Return computation for 2018/19 and restate the values for the 2017/18 financial year.	Complete	S106 funds were previously entered as income but one external auditor had insisted that S106 money should be held as a creditor. This was accordingly shown in the accounts, however a subsequent external audit (2017-18) said the opposite. Council is aware of this. Clerk has restated 2017-18 accounts and will post them on the PC website by July meeting. DONE
	H	It was noted from a review of the cashbook that some items of income and expenditure have been netted of on the same account analysis code.	Items of income and items of expenditure must always be recorded gross and not netted off against each other. The Council may need to recalculate the values computed for the accounting statements.	Complete	Refers to income & expenditure being entered in same column. Clerk to set up separate columns in cashbook. Report at July meeting. DONE
	H	Bank reconciliation have not been subject to independent review The Practitioner's Guide 1.10 states "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end,and reviewed by members of the authority."	On a regular basis, at least quarterly, bank statements must be subject to formal review. The bank reconciliation statement should be signed and dated and the supporting bank statements initialled as evidence of this review. On a regular basis reconciliations should be reviewed by Council and signed and dated as evidence of this review	Complete	One councillor checks petty cash and does monthly bank reconciliation but this is not signed off at present. Signing off to be mandatory from July meeting. DONE from September meeting onwards.
	M	The Council has in place a set of financial regulations which seem to be an version of the old NALC Model Financial Regulations, they do not refer to the 2015 Public Contract Regulations and the current tender threshold stated is £60,000.	The council should review and update its Financial Regulations. The Council may wish to adopt the latest (2016) Model Regulations issued by NALC.	Complete	Clerk to download copy of 2016 Financial Regulations for adoption by the Council. For July meeting. DONE
	M	It was not possible to agree the the current salaries for staff to their contracts of employment.	The council to review the current pay and agree to staff contracts of employment.	Pending	Employment contracts to have current salaraies appended as an amendment. By July meeting. DONE- Staffing Committee noted current rates of pay appended to employment contracts.

Priority

H	**High Priority:** Potential of legal or regulatory non-compliance or risk of significant financial or reputational impact
M	**Medium Priority**: Potential for operational impact, medium risk of financial or reputational impact
L	**Low Priority:** Issues that the Council should be aware of, or that have been resolved. No further action required.

HPC ACTION PLAN ADVENTURE PLAY AREA July 2019 – discussed by Lands Committee 23.7.19

Nb Lands Committee consider replacing all gym equipment using S106 funds, as well as installing new items, perhaps with running route around rec.

ACTION REQUIRED BY RoSPA REPORT 2018 not completed by date of RoSPA report 2019	BY	TIMESCALE	STATUS	RISK SCORE	COMMENTS	CHECK/DONE
Gate needs buffer	Staff	Immediate	Staff aware	L	ongoing	
Gate does not close securely	Contractor	6 months	Not possible for staff to fix because fence needs to be realigned	L	PC consider costs 9.2018	Not done
Poor drainage on spinner bowl	?	-	Ongoing problem – staff clear small holes regularly, problem already noted by PC, clerk reported as a design fault to manufacturer c. 2016	L	Ongoing problem	weekly
Tunnels – worn grass	Staff	Autumn	Staff aware. NB This is an ongoing problem in all grassed areas which staff keep a check on and repair when necessary	L	Grass seed added autumn/winter 2018 but ongoing issue	11.2018
Jupiter bridge – worn rung, dismantling needed to check for wear on ropes etc	Staff Contractor	Autumn/winter	Awaiting feedback from contractor. Contractor out of business. Staff effected repairs. Possible outside advice needed re: chains & supports	L	DONE Ongoing issues	12.2018
Air skier – rocking	Staff	Ongoing – monitor	Staff aware	L	Ongoing	-
Air walker – rocking	Staff	Ongoing - monitor	Staff aware. Same problem was fixed last year by manufacturer	L	ongoing	-
ACTIONS REQUIRED – RoSPA REPORT 2019						
Fit gate buffer	Staff	Immediate	Staff aware	L		DONE 8.2019
Adjust gate	Contractor	6 months	Fence needs re-aligning; see report 2018 above	L	staff re-positioned post	DONE 8.2019
Sign has projecting bolts – cut & file	Staff	Immediate	Staff aware	M		DONE 8.2019
			Inspection arranged for winter 2019-20			

Zipwire needs expert maintenance	Contractor	Annual	*Staff comments 8.2019 – zipwire parts very flimsy (seat could ideally be harder rubber as it frays easily), and whole assembly needs replacing rather than just seat – chain is very slim. Could better parts be used?*	L	PC budget for costs	12.2019
Jupiter bridge needs expert maintenance and inspections – arrange	Contractor	Annual	Arrange inspection clk contacted zipwire mtce contractor 7.2019 – 1 quote received, awaiting further quote (£200 upfront costs to be refunded if use 1 quote)	L	"	12.2019
Jupiter bridge – rough edges need sanding	Staff	Immediate	Staff aware	L	& Loose slats and eye bolts tightened 8.2019	DONE 8.2019
Rope climber – loose bolts	Staff	Immediate	Staff aware	M	Tightened	DONE 8.2019
Air skier rocking	Staff monitor	Ongoing	Staff aware & will report	L	Ongoing 23.7.19 LC recommends replacing all gym equipmt when new items installed	
Air walker – rocking	"	"	"	M	"	
Air walker – base cap missing from post – replace	Clerk order replacement	Immediate	Staff to fit	L	Part ordered 8.2019	9.2019
Rower – corrosion at base	Staff monitor	Ongoing	Part has already been replaced once after same problem. PC consider replacing whole item with superior model	L	Ongoing	12.2019
Bark surface – needs topping up under slide, rocker bowl, spinner bowl & nest swing	Staff	Autumn	Staff to re-rake existing bark to fill low patches if possible before topping up in autumn	M	Quotes sought 7.2019	11.2019
Spinner bowl – not rotating, lower part rocking	Staff	Immediate	Staff to repair Problem worse by 8/19 – staff have fenced off with tape & DO NOT USE notice. PC aware – remove if necessary. TOO HEAVY for staff to repair/remove.	M	Rotating 8.2019. PC consider rocking when staff building started – may have to move this piece of equipment	9.2019
Small rocker – loose bolts	Staff	Immediate	Staff to tighten bolts	L		DONE 8.2019

Sharp items near slide – remove	Staff	Immediate	Staff check surface and remove any sharp objects	L		DONE 8.2019
Uneven surface near tunnel slide	Staff	Immediate	Staff to smooth surface as necessary	L		DONE 8.2019
Nest swing – monitor chain wear	Staff	Ongoing	Staff monitor and report	L		
Toddler swings – one not level	Staff	Immediate	Staff alter chain height until swing is level	L		DONE 8.2019
Ground needs repair near tunnels	Staff	Autumn	Staff replace grass 23.7.19 or create steps/install matting	M	Worn sections filled with topsoil, retaining blocks installed, re-turfed 8.2019. Needs matting (clerk obtained quotes)	DONE 9.2019

Number	Risk Category	Owner	Actionee	Risk title	C/E/E	Risk Description		Probability	Impact	RATING	Response Type	Control	Residual risk	Date reviewed	Action	Comment
1	LITIGATION			Injury from equipment use	EFFECT	There is a risk of	Financial / legal claim against PC. Reputational	3	2	6	REDUCE	Appropriate maintenance, instructions in use; training of staff?	Low			Are staff insured to use eg mowers/ strimmers?
					CAUSE	Because	Improper use of equipment									
					EVENT	which could result in	Staff or public being injured whilst using the equipment					Record what equip. might be used by parishioners.As above				
2	LITIGATION			Slips, trips, falls	EFFECT	There is a risk of	Financial / legal claim against PC. Reputational	1	2	2	REDUCE	Surfaces and lighting to be maintained.	Low			Better mitigation needed
					CAUSE	Because	PC properties are not adequatly maintained									
					EVENT	which could result in	Staff or members of the public may have slips, trips and falls									
3	LITIGATION	Clerk		Staff working at height	EFFECT	There is a risk of	Legal claim against PC	1	1	1	REDUCE	Appropriate ladder available. Staff to know how to use equipment, safe conduct; Equipment checking routine instigated; HSE leaflets to be available; Training for new staff documented	Low			
					CAUSE	Because	staff may be required to work at height									
					EVENT	which could result in	staff falling from height resulting in injury									
4	LITIGATION			Conflict of interest	EFFECT	There is a risk of	Legal challenge to PC proceedings	1	1	1	REDUCE	Update declarations	Low			
					CAUSE	Because	There may be a conflict of interest					Agenda item at meetings - C of I				
					EVENT	which could result in	accusations of improper/undue influence									

5	LITIGATION				EFFECT	There is a risk of	Legal claim against PC	1	1	1	REDUCE	Rec closed when mowing taking place				
					CAUSE	Because	Council equipment may injure members of the public during grass mowing					Ensure signs are in place & weighted when using equipment particularly grass cutting.				
					EVENT	which could result in	public may claim against the council					Staff aware of need for signs				
												Play area closed when mowing taking place				
6	LITIGATION				EFFECT	There is a risk of	Legal claim against PC	1	1	1	REDUCE	monitoring appropriate use of equipment & appropriated equipment use				
					CAUSE	Because	Health & safety awareness may not be adequate					Monitoring, checking adequate insurance				Consider need to appoint H & S Officer
					EVENT	which could result in	injury to staff									