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|  | Reviewed and approved at Council AGM in May each year | AGMMAY 2024 |   | **TAWE UCHAF COMMUNITY COUNCIL****RISK ASSESSMENT****2024-2025** |  | DOCUMENT REVIEWED AND UPDATED BY CLERK - APRIL 2024 |  |  |
| Task/Activity  | Main Hazards | Who might be harmed | Pre-control risk level \* | Current control measures | Risk after corrective action \*  | Further action required to reduce risk | Action by / Owner | Action Date  |
| L | C | **RL** | L | C | **RL** |
| IncomePrecept | Failure to submit;Not paid by County Council;Inadequate precept | CouncilElectors | 5 | 5 | **25** | Full Budget process in place;Clerk/Council to prepare annual budget in Q3 October to December;Full Council to approve budget in January;Full Council to approve precept in JanuaryClerk to notify County Council of precept request by January deadline; | 1 | 5 | **5** | Set up robust inspection and review process of budgetingEnsure insurance cover adequateEnsure precept request is submitted on time;Precept can be scanned to County Council; | Council | Monthly |
| Financial Loss | Business interruption;Loss in transitLoss from Member or employee residence;Theft;Dishonesty of staff/Members | CouncilElectors | 5 | 5 | **25** | Robust monthly review of Inc/Exp and Budget reports reviewed monthlyEnsure adequate insurance in place; | 1 | 5 | **5** | Robust monthly review of Inc/Exp and budget reports are undertaken;Maintain robust review of annual insurance renewal;Ensure adequate insurance cover in place | Clerk/Council | Monthly |
| Reserves | Ensure Adequate reserves set | Council  | 3 | 5 | **15** | Consider at budget setting in Q3October to December; | 1 | 4 | **4** | Set up regular review of objectives; Set reserves | Clerk/Council | Annually |
| ExpenditureLegal Powers | Incorrect InvoicesSalariesIllegal payments;Fraud;Members payments | Clerk/Council | 4 | 5 | **20** | Invoices checked arithmeticallyInvoices presented to Council on payment register monthly for approval.Clerk’s salary presented monthly for approval before payment;Payment of incorrect salary;Failure to make deductionsFailure to make payments to HMRC | 1 | 5 | **5** | Robust review of payments to Clerk and deductions (monthly)Regular reviews of HMRC payment by Council; (Monthly)Robust review of Council’s Financial Regulations;(Annually)Monthly reviews of Inc/Exp reports and budget (Monthly)Ensure adequate Insurance cover in place | Clerk/Council | Monthly |
| Salaries | Payment of Clerk’s salary;Incorrect paymentFailure to report to HMRC | Clerk/Council | 3 | 5 | **15** | Clerk’s salary authorised at monthly meetingClerk’s salary recorded in Council monthly payment registerSalary paid by PAYE | 1 | 4 | **4** | Robust review of monthly salary payment to Clerk in place;Payments recorded in monthly payment register; Inc/Exp and budget reports;Salary paid by PAYE provider with real time informationEnsure adequate insurance cover in place; |  |  |
| Payments | Processing Incorrect PaymentsPayment to incorrect supplier | Clerk/Council | 3 | 5 | **15** | Payments made by Bacs (May 2020)Payments checked before processingSecond level of scrutiny and security in place | 1 | 5 | **5** | Robust monthly review of all paymentsRobust system in place to check arithmetic accuracy before payments made;Review payment security regularly | Clerk/Councillors on Bank Mandate | Monthly |
| VAT Payment and Recovery | Failure to record VAT;Annual reclaim of VAT | Clerk/Council | 2 | 5 | **10** | Vat recorded accurately;VAT reclaimed quarterly on line | 1 | 4 | **4** | Robust review of accuracy of all invoices and payments;Clerk maintains monthly VAT register;VAT reclaim to be reviewed and submitted quarterly;Maintain accurate records;Reclaim income reported in Inc/Exp | Clerk | Quarterly |
| Financial Assistance | Legal powers to contribute | Clerk/Council | 2 | 5 | **10** | Compliance with section 137 and other legislation;Remind members of Policy | 1 | 4 | **4** | Continuous review of legislationContinuous review of PolicyCouncil policy in place | Council | Annually |
| Councillors Allowance | Over/under payment to Councillors | Clerk/Council | 3 | 5 | **15** | Members to complete and verify standard attendance/claim forms;Members provide written authority to receive annual payment; | 1 | 4 | **4** | Regular review of IRPW Councillor allowances and payments;Maintain accurate records of paymentsReport payments to IRPW andHMRC if requird | Council | Annually |
| Councillor Training | Failure to train Councillors | Council | 2 | 5 | **10** | Organise training courses for Councillors;Training course available via One Voice Wales;Councillors undertaking training | 1 | 4 | **4** | Council has received Code of Conduct training Council meeting and EmploymentContinually review training needs and arrange training as required; | Council | Annually |
| Clerk’s Training | Failure to train Clerk | Council | 1 | 5 | **5** | Ensure Clerk is aware of legislation and rules impacting on the working of the Council | 1 | 4 | **4** | Clerk receives updates from SLCC and OVW and attends Clerk meetings | Clerk/Council | On-going |
| Miscellaneous |  |  |  |  |  |  |  |  |  |  |  |  |
| Assets | Loss or theft of assets;Risk or damage to 3rd party property; | Council | 2 | 5 | **10** | Asset register updated regularlyPlaygrounds added in 2017;Regular safety inspections undertakenQuarterly inspections of public benches and litter bins;Ensure adequate insurance cover is in place;Repair and maintenance programmeAll Assets recorded on Council asset registerDefibrillators added in 2019 | 1 | 5 | **5** | Asset register reviewed annually;Robust regular inspections of assets on a ward basis;Update asset register and review on annual basis;Review Public liability cover annuallyInspect defibrillators regularly | Clerk/Council | On-going |
| Staff | Loss of Clerk to ill health, long term sickness, retirement, death | Council | 5 | 5 | **25** | Set up regular review with ClerkClerk workload increasing due to legislation and devolution of services; | 2 | 5 | **10** | Consider Sub-Committee to undertake regular review of; Clerk’s workload;Review hours worked by ClerkProvide support equipment if appropriate;Council owns laptop and printer to improve security of recovering data;Ensure adequate insurance cover in place for locum if required; | Council | Annually |
| Consultations | Unable to meet deadlines | Council | 3 | 5 | **15** | Consider appointing Sub-Committee to discuss Planning applications when deadlines fall between regular meetings;Convene special meeting of the Council | 1 | 5 | **5** | Clerk to maintain regular contact with Planning authorities to determine accurate response date;Clerk to review consultation responses with OVW | Clerk/Council | On-going |
| IT SystemsCyber Security | Failure of IT Equipment | Council | 4 | 5 | **20** | Review existing equipment;Council owns Laptop and PrinterClerk responsible for storing equipmentClerk will report problems as requiredRecorded on Council asset registerClerk uses home broadband for Council work;Anti-virus not up to date.Councillors use personal e mail for Council business; threat of virus Threats of hacking, phishing  | 2 | 5 | **10** | Agendas, Minutes, Finance and Audit information stored on website, Laptop folders; External hard drive, and paper copy;Media stored on external hard drive;Minutes and agendas stored to website;Council to check equipment with Clerk;Council to purchase own IT equipment;Ensure adequate insurance in place;Ensure anti-virus up to date;Consider setting up webmail system for Councillors | Council | On-going |
| Financial Records | Failure to maintain accurate records | Council | 4 | 5 | **20** | Inc/Exp and budgets reported to Council monthly and reviewed; | 1 | 5 | **5** | Council reviews and approves finance reports monthly;Financial records transferred to external hard drive and website and laptop folders.and hard copies filed | Clerk/Council | Monthly |
| Minutes | Failure to maintain accurate records and minutes | Council | 4 | 5 | **20** | Minutes reviewed, signed and dated at monthly meeting: | 1 | 5 | **5** | Minutes are approved and signed at monthly meeting;Minutes stored to external hard drive and uploaded to website within 7 days of meeting; Folder stored on laptop and hard copy in file; | Clerk/Council | Monthly |
| Health & Safety Risk Assessments | Failure to identify risk | Council | 4 | 5 | **20** | Council employs sub-contractors;Council does not use casual labour;Council playgrounds inspected regularly by Clerk  | 1 | 5 | **5** | Council engages only sub-contractor’s with adequate public liability cover and appropriate licences and approvals by highway authorityContractor to provide risk assessment and method sheet annually to Council;Council avoids using casual labour due to H&S and insurance conditions | Clerk/Council | Quarterly |
| Disability Discrimination | Failure to implement DDA requirements | Council | 2 | 5 | **10** | No issues identified; Council does not own property; Meeting venues hired by Council or sustained via annual grantMeeting venue is DDA compliantCouncil website update in 2020 for DDA compliance | 1 | 4 | **4** | DDA requirements under regular review;Any change of circumstances will require DDA reviewWebsite DDA updated 2020 | Council | On-going |
| Declaration of Interest | Identification of interest | Council | 2 | 5 | **10** | Register of interests reviewed regularly;Register displayed on Council website; | 1 | 5 | **5** | Robust review of members interest;Declaration of acceptance of office signed;Register held on website | Council | On-going |
| Code of Conduct | Failure to adopt code of conduct | Council | 2 | 5 | **10** | Code of Conduct reviewed and adopted annually at Council AGM | 1 | 5 | **5** | Council has received formal training;Code of conduct observed at all meetings;Councillors trained on Code of Conduct | Council | On-going |
| Welsh Language | Failure to comply | Council | 2 | 5 | **10** | Review of requirements on-goingCouncil publishes legal notices in bi-lingual format for Elections etc | 1 | 5 | **5** | Regular review of Policy updates;Advice sought from OVW;Council has bi-lingual identity;Clerk is bi-lingual and is welsh speaking;  | Clerk/Council | On-going |
| Loss of Meeting Venue | Loss of venueLack of community facilities | Council | 3 | 5 | **15** | Keep under regular reviewCommunity has one suitable locationRemote meeting software availableNot accessible by all CouncillorsExplore use of hybrid meetings | 1 | 5E | **5** | Maintain on-going regular review of facilities;Council holds Hybrid meetingsIdentify back up facilities if meeting facilities lost;Meetings held over ZOOM if venue unavailable;Provide meeting dates to venueRemote meeting software set-up and used during Coronavirus | Clerk/Council | On-going |
| Public Health Emergency Pandemics | Government instructs Public Lockdown | Clerk/CouncilPublic | 5 | 5 | **25** | Public lockdowns ordered by GovernmentFailure to convene Council meetingsFailure to meet Council commercial obligations on payments to suppliers and salaries;Introduce change to On-line paymentsFailure to meet consultation deadlinesClerk/Councillors in at risk category, advised to follow health guidelines;All communication issued electronically no items posted to avoid personal contact;Remote meetings adopted using ZOOM | 4 | 5 | **20** | Council will follow Government advice and guidelines;Council to agree delegation of functions to Clerk/Chairman;Reference Council Finance Regulations on payments;Agree protocols to authorise on-line payments to suppliers and salaries to staff;Monthly payment register for approval by Council;Payment uploaded by Clerk;Payments approved for release by one signatory from bank mandate;Standardise one payment date per month to make payments;Payment approval and records to be printed and filed for signing by authorised signatory at meeting to observe Governance issues;Amend/update Financial Regulations and Standing Orders where appropriate. | Clerk/Council | On-gong |

**Reviewed and updated by Clerk 26TH April 2024**

**Approved by Council AGM on 16th May 2024**

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