



- This document sets out Tedburn St Mary Parish Council’s approved and agreed practices. Any deviation must be made by resolution of the full Council and recorded below.
- Document Number: TSM 012
- Version Number 02
- Approved by Resolution Number: Minutes Reference: 2023.03.15. No. 8
- Frequency of review: Annually at Annual Parish Council Meeting in May.
- This is a controlled document and may be printed by the electronic version maintained on the Tedburn St Mary laptop is the controlled copy. A pdf version of this document is published on the Tedburn St Mary website. Printed copies of this document are not controlled.

RISK REGISTER

Subject	Risk(s)	High (H) Med (M) Low (L)	Management/control of Risk	Review/Assess/Revise
Precept	Appropriate precept to enable Council to carry out its Statutory Duties	L	At the October meeting the RFO presents a budget report comprising figures for the previous year actual spend, the 6-month actual spend to date, a projected position for the end of year outturn based on expected figures and/or costings and a forecast of running costs and planned projects for the next financial year. Using this information, the council agrees the required monies for all costs for the following year and applies specific figures to budget headings, with due consideration to keeping the precept to an appropriate level for the benefit of the parish whilst keeping the impact of any increase to a	Costs incurred that are not included in the budget are taken from general reserves. The budget is monitored by the clerk and a quarterly report presented to council for consideration.

			minimum. The total of this minus any other anticipated sources of income , is resolved to be the amount of the precept requested by the clerk from Teignbridge District Council. When the money is received the RFO informks the council.	
Financial controls and records¹	Inadequate checks	L	Monthly bank reconciliation prepared by the clerk and checked by the Chair at the agenda meeting. Two out of three signatories required per cheque. Internal and external audit. Any financial obligation/activity is moved by full council and minuted. All payments are subject to a resolution and minuted. Any s 137 payments subject to full resolution before work commences.	Existing procedure adequate. Financial regulations reviewed annually.
Banking	Inadequate checks Bank error	L L	The council has Financial Regulations which set out the requirements for banking, cheques and the reconciliation of accounts. Accounts are annually reviewed by the internal and external audit.	Existing procedures adequate. Review Financial Regulations as necessary.
Cash	Loss through theft or dishonesty	L	The council has no petty cash or float. Any cash transaction made by the clerk, when a cheque is not acceptable or suitable, are receipted and then reimbursed by cheque.	Existing procedures adequate.
Grants received	Receipt of grants	L	The Parish Council has benefitted from grants but does not presently receive any regular grants.	Policy and procedure would be developed when required.

¹ Accounts and Audit Regulations 2015

Grants given	Awarding grants	L	The Parish Council has a grants policy, procedure and supporting documents to support its annual grants process. The awarding of grants is taken into account during the budget round. All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using s 137 powers.	Council has a grants policy and annual process which is used for the awarding of all grants.
Best value and accountability	Work awarded incorrectly. Overspend.	L	For goods and services over £100 the clerk seeks three quotes. Goods and services over £500 must be approved by a duly delegated committee or full council and items over £2,000 must be authorised by full council and included in the approved budget.	Existing procedure adequate and included in Standing Orders and Financial Regulations.
Salaries and associated costs	Salary paid incorrectly Unpaid PAYE Unpaid pension	L	Clerk's salary is paid regularly. Any overtime is subject to full council approval beforehand, if time does not allow, is approved by the Chair and the taken to full council at the next meeting. Expenses are paid quarterly and travel expenses every six months and subject to receipts and records and full council approval. NI, PAYE and pension payments are deducted from the clerk's pay as required. PAYE is paid monthly.	Existing procedure is adequate
VAT	Reclaiming	L	The Council has Financial Regulations which set out the requirements. The VAT is claimed annually in January for the previous calendar year so it is received in the bank before the end of the financial year in which it was claimed.	Existing procedure adequate

Annual Return	Submit and publish various sections within deadlines	L	The Annual Return is completed by the clerk. It is then submitted to the internal auditor, who has a Level 4 qualification. The return is then signed off by council, with any improvements recommended by the internal auditor discussed at full council and for resolution if appropriate. It is then checked and sent to the external auditor within the time limit and publication of Exercise of Public Rights.	Existing procedures adequate
Legal Powers	Illegal activity or powers	L	All activity and payments within the powers of the Parish Council will be subject to a resolution at full Council Meetings, including any expenditure requested by a delegated committee or the clerk and as set out in the Financial Regulations.	Existing procedures adequate.
Insurance	Adequacy Cost Compliance Fidelity guarantee	L L L L	An annual review is undertaken of all insurance arrangements. Employers' liability, public liability and fidelity guarantee are a statutory requirement. Current levels as per the insurance schedule.	Existing procedures adequate
Council records	Loss through damage, fire, theft or corruption of computer	M	The Parish Council's electronic records are stored on the council's computer. Back ups are done daily onto a hard drive stored into an office with an alarm within the garden of the clerk's home. Archived records are stored in a locked metal cabinet at the village hall which is in a building with an alarm	Adequate risk control in place
Business continuity	Council unable to continue its functions	L	All files and recent records kept at the clerk's home. Computer back up of files on hard drive in clerk's	Adequate risk control in place

	due to unexpected circumstances		home. If the clerk is indisposed a booklet with instructions and passwords is held by the Chair and a copy is filed online on the clerk's computer.	
Meeting locations	Suitability Health and Safety	L	The Parish Council meetings are held either the Tedburn St Mary or the Pathfinder village halls. Both locations have appropriate facilities for the clerk and members of the council and are regularly used by the public, local businesses, committees and clubs and subject to all necessary health and safety regulations and managed by their own Management Committees.	Adequate risk control in place
Clerk	Loss of clerk Fraud Actions	M L L	The requirements of Fidelity Insurance Guarantee are adhered to. Clerk to be provided with any relevant training, reference books, access to assistance and legal advice. A fund to be established in allocated reserves to enable any future clerk to be CiLCA qualified unless already qualified. Other training should be considered in the annual budget round appropriate to new councillors and clerk and new legislative requirements.	Consideration to be given during budget setting. Membership of DALC maintained.] Monitor working conditions. Membership of SLCC maintained.
Council assets:- street furniture, benches, play area equipment, noticeboards, bus stops,	Damage to or theft of, vandalism, bad weather, etc	H	An assets register is kept up to date and insurance based on this list held at the appropriate level for all items. Regular checks are made on all equipment by members of the parish council working groups and a maintenance contractor is employed to keep them clean and safe. Appropriate repairs are undertaken	Existing procedures adequate

Millennium Orchard, play area, car park			when identified and a full council resolution for the spend.	
Maintenance	Poor condition/performance of parish public amenities	M	All assets owned by the Parish Council are checked and maintained regularly by council working groups and a maintenance contractor is employed by the council to clean and clear public spaces in the village as laid out in the maintenance contract of employment and according to the risk assessment for the role including use of equipment. The Millennium Orchard and play area are monitored by a working group who report back to the council on a monthly basis. In addition an annual RoSPA inspection is carried out on the play area.	Existing procedures adequate
Minutes, agenda, statutory documents	Accuracy and legality Non-compliance with statutory requirements	L L	Minutes and agendas are produced in the prescribed method and adhere to legal requirements. Minutes are approved and signed at the next meeting. Minutes and agendas are displayed according to legal requirements. Business conducted at meeting is managed by the Chair.	Existing procedure adequate
Public Liability	Risk to third party, property or individuals	L	Risk assessments in place for contractors. Insurance in place. Risk assessment of public spaces in place	Existing procedures adequate
Employer Liability	Non-compliance with Employment law	L	Clerk receiving CiLCA training Membership of DALC and SLCC for advice Personnel Working Group to oversee	Existing procedures adequate

			Either previously qualified CiLCA clerk or commitment to undertake training	
Legal Liability	Legality of activities Appropriate and proper reporting via Minutes	M	Clerk to seek advice on legality of new projects or invite qualified professional to advise council where appropriate.	Existing procedure adequate.
Members' Interest	Conflict of Interest Register of Members' Interests	M L	Councillors have a duty to declare any interest at the start of the meetings. Register of Members' Interests form to be updated with any changes.	Existing procedure adequate
Data Protection	Policy provision	L	The Parish Council adheres to its Data Protection policy and the Retention and Disposal of Information Policy	Existing procedure adequate
Freedom of Information (FOI)	Policy provision	L	Publication scheme in place The council is aware that if a request came in it could create additional hours of work.	Considered during budget rounds and a reserve built to provide some cover. Existing procedure adequate

Signed

Chair/Vice Chair

Date



Original signed copy held by clerk