

HUTTON PARISH COUNCIL – CORPORATE & FINANCIAL RISK ASSESSMENT

The following risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Council to identify potential inherent risks and identify mitigations to minimise the risks identified.

This document has been produced to enable the Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT				
Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Budget and Precept	Adequacy of precept in order for the Council to deliver its services. Precept request not submitted. Precept not received.	L	<ul style="list-style-type: none"> • Council regularly receives budget information to ensure that expenditure is broadly in line with the allocated budget. • When setting the precept for the following year the Council receives a budget report, including actual position and projected position to the end of year. • Using the previous expenditure as a guide and identifying any new projects or areas of expenditure the Council agrees its budget; • The precept is submitted to North Somerset Council prior to the end of January by the Clerk in writing. • North Somerset Council send out timely reminders to submit the precept. • Each Committee reviews its own budget and the final budget is considered and reviewed by Full Council 	Ensure that an accurate Precept is requested.
Financial Records	Inadequate or incorrect records Financial irregularities	L L	<ul style="list-style-type: none"> • The Council has Financial Regulations which sets out the requirements. These are reviewed annually. 	Regular review of Financial Regulations undertaken.

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	Incorrect VAT calculations	L	<ul style="list-style-type: none"> Financial Regulations are based on the template recommended by NALC. Council is a Member of NALC & SALC. Council has financial software in place. It currently uses Scribe. This deals with the VAT calculations and claims. Bank accounts are reconciled monthly and reviewed by Full Council. Members are provided with copies of the bank reconciliation report and bank statements. 	
Bank and banking	Lack of control over banking/ procedures/ checks	L	<ul style="list-style-type: none"> The Council has Financial Regulations which set out banking requirements, including Monthly reconciliation/reports presented at Council meetings. 	Review financial regulations annually and ensure they are in line with the latest NALC advice.
Reporting and auditing	Reporting Information communication	L	<ul style="list-style-type: none"> Financial reports are presented to Council on a monthly basis. All payments are authorised by two Councillors on a weekly basis. Emergency payments are authorised by email and ratified by Full Council at the next appropriate meeting Members have the opportunity to discuss, question and review financial matters at the Council meetings. Council has an internal audit undertaken by an competent independent auditor. Council is subject to an external audit. 	Relevant procedures in place.
Grants	Receipt of grants	L	<ul style="list-style-type: none"> Grant applications are considered by Full Council following a full discussion 	Relevant procedures in place

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Grants Awarded	Authorisation of Council to pay	L	<ul style="list-style-type: none"> All grants are approved by Full Council. Such expenditure adheres to the Council's process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure. 	Existing procedures meet requirements.
Online Payments/ Credit Card	Authorisation to pay Embezzlement Fraud Overpayment	M	<ul style="list-style-type: none"> All payments are reviewed by the Finance Officer and two Councillors. All payments are presented to Council for ratification Adequate fidelity insurance is in place All invoices are checked and signed off Banking is carried out online following approval Internal Audit Control policy is in place Any overpayments identified are followed up for reimbursement. 	Existing procedures meet requirements
Best value accountability	Work awarded Incorrectly. Overspend on services.	M	<ul style="list-style-type: none"> Financial Regulations followed. Quotations/estimates obtained where required. Financial controls to be undertaken and monitored. Due diligence carried out where appropriate. Procurement procedures followed. 	Financial Regulations to be reviewed annually and now have Tender process included.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax/Ni to Inland Revenue.	L	<ul style="list-style-type: none"> Contract of Employment in place for all employees Annual review of salaries undertaken Payroll outsourced. All reports are forwarded to the Finance Officer. HMRC paid as outlined in the payroll report 	Existing procedures cover all Risks.

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			<ul style="list-style-type: none"> Nest pension payments met quarterly Annual returns completed within the required timescale 	HM Revenue and Customs controls and checks
Employees	Fraud by staff	L	<ul style="list-style-type: none"> Fidelity Guarantee insurance in place Finance reports presented. End of Year information reported/internal and external audit controls 	Existing procedures meet requirements.
	Health and safety	L	<ul style="list-style-type: none"> All employees to be provided adequate direction and safety equipment needed to undertake their roles 	Regular monitoring of health and safety requirements Employment insurance cover monitored annually.
VAT	Reclaiming/charging	L	<ul style="list-style-type: none"> The Council has software package in place to assist with VAT claims Reporting to council of VAT recovered as part of income received. 	Monitor VAT claims as required.
External Audit Annual Return	Submit financial documentation as required within time limits	L	<ul style="list-style-type: none"> External Audit Annual Return completed and signed by the Council Internal auditor appointed to carry out annual internal audit The Clerk to ensure that further requests from the External Auditor are responded to promptly and reported to the Full Council. 	Note any amendments to the AGAR.
Legal Powers	Illegal activity or payments	L	<ul style="list-style-type: none"> All payments made are based on legal powers available. Council does not have General Power of Competence in place. Review of legal requirements undertaken through training and Continued Professional Development. 	Keep possibility of adopting General Power of Competence under review.

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Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality relating to official business documentation Business conduct	L	<ul style="list-style-type: none"> Minutes and agenda are produced in line with legislation. Minutes are consecutively numbered with each individual page initialled by the chair and the final page signed and dated by the chair. Agenda uploaded onto website and displayed on noticeboards. Council meetings chaired by either Chair of Vice Chair of Council Meeting venue hired annually in advance 	Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	<ul style="list-style-type: none"> Declarations of interest by members at Council meetings. Register of members interests' forms reviewed regularly and passed on to the local authority. 	Members take responsibility to update register when required.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L L	<ul style="list-style-type: none"> An annual review is undertaken of all insurance arrangements to include: <ul style="list-style-type: none"> Employers and Employee liabilities Fidelity Public Liability Assets and Equipment 	Insurance reviewed annually. Asset register is updated and reviewed annually.
Data protection/ Freedom of Information	Policy provision	L	<ul style="list-style-type: none"> The Council is registered with the IC Data Protection Policy in place Data protection processes and procedures in place Freedom of Information Scheme and Policy is in place. 	Ensure annual renewal of registration

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Business continuity	Risk of the Council not being able to continue its business due to an unexpected loss or absence of the Clerk/Responsible Financial Officer.	H	<ul style="list-style-type: none"> The Council has appointed a Clerk/RFO. Council is a member of both SALC & SLCC. Other staff members available to cover in an emergency. Employment contracts in place with notice periods specified. Office procedures in place Option to utilise short term/locum cover from suitably qualified professionals via SALC/SLCC Adequate insurance cover in place 	<p>External companies can support with finding additional cover, locum and recruitment.</p> <p>Consider setting up an IT network for improved accessibility of all Council documentation.</p>
PHYSICAL EQUIPMENT OR AREAS				
Council Offices and other storage areas	Security Health & Safety Lone Worker	M	<ul style="list-style-type: none"> Ensure that adequate security is in place to protect against break-ins Maintain key register of key holders PAT testing of all equipment to be undertaken regularly Housekeeping to be maintained at all times Staff to report any hazards, breakages, maintenance matters Dispose of defective equipment Keep access and exits clear at all times Floor covering to be maintained. 	<p>Update key holder register.</p> <p>PAT testing needs to be organised for office equipment.</p>
Assets	Loss or damage Risk/damage to third party property	L	<ul style="list-style-type: none"> An annual review of assets is undertaken for insurance provision Adequate insurance cover in place Sensitive documentation to be shredded when no longer required Assets include: 	Existing procedures meet requirements.

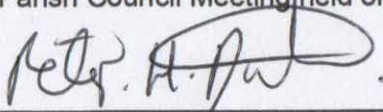
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			<ul style="list-style-type: none"> All assets on the Council's Asset Register 	
Bus Shelters	Loss/damage Vandalism Maintenance	M	<ul style="list-style-type: none"> Adequate insurance cover in place Any issues reported to Parish Clerk or North Somerset Council directly Regular inspections carried out Waste collected regularly 	Existing procedures meet requirements
Parish Signs	Loss/damage Vandalism Maintenance	M	<ul style="list-style-type: none"> Adequate insurance cover in place Any issues reported to Parish Clerk or North Somerset Council directly Regular inspections carried out Waste collected regularly 	Existing procedures meet requirements
Parish seats & benches	Loss/damage Vandalism Maintenance	M	<ul style="list-style-type: none"> Adequate insurance cover in place Any issues reported to Parish Clerk or North Somerset Council directly Regular inspections carried out Waste collected regularly 	Existing procedures meet requirements
Street furniture/dog bins	Loss/damage Vandalism Maintenance	M	<ul style="list-style-type: none"> Adequate insurance cover in place Any issues reported to Parish Clerk or North Somerset Council directly Regular inspections carried out Waste collected regularly 	
Electronic Data/ Computers	Computer crashes, is infected by a virus or subject to ransomware attack	M	<ul style="list-style-type: none"> Maintain regular back-ups of all computers Hard copied of important documentation to be kept and destroyed based on Retention Policy Antivirus software to be installed on all new computer equipment purchased 	Antivirus is required on computers Backups to be undertaken regularly.

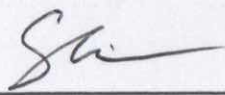
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Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Maintenance of play areas and open spaces	Poor performance of assets or amenities. Risk to health and safety to the public.	L	<ul style="list-style-type: none"> • All assets owned by the Council are regularly inspected, reviewed, and maintained. All repairs and relevant expenditure relating to repairs are actioned / authorised in accordance with the correct procedures of the Town Council. • Reported faults/damage are dealt with promptly under the Clerk's delegated responsibilities. • Assets are insured. • Maintenance contractors to be made aware of obligations • Hedges and fencing to be regularly maintained • Adequate insurance and public liability in place • Vandalism reported to the police and addressed as soon as practicable • Play equipment regularly inspected by contractors • Play Equipment inspections carried out annually by independent inspector • Maintenance of Play Areas are also managed and risk controlled by separate Council Play Area Risk Assessments 	Existing procedures meet requirements
Cemetery & Churchyard	Health & Safety Maintenance Public Liability	M	<ul style="list-style-type: none"> • Ensure that both areas are maintained properly and regularly • Identify any issues and address as soon as possible 	Existing procedures meet requirements

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			<ul style="list-style-type: none"> Adequate insurance in place 	
Notice Boards	Risk of damage	L	<ul style="list-style-type: none"> Reports of damage or faults to be reported to the Council and dealt with in accordance with Council procedures. Carry out maintenance as required 	Existing procedures meet requirements
Meeting locations	Adequacy Health & Safety	L	<ul style="list-style-type: none"> The Council meets in a venue considered to have appropriate facilities for staff, Members and the general public. The venue is compliant with Disability Laws. 	Venue meets requirements.
Council records – paper	Loss through: Theft Fire Other damage	L M L	<ul style="list-style-type: none"> The Council records are stored at the dedicated Council Store Room in Hutton Village Hall. Records include minutes, bank records, data protection records and Member's declaration of interests. All documents are kept secure. 	Existing procedures meet requirements
Council records – electronic	Loss through: Theft, fire damage or corruption of computer. Disruption or damage to IT system Disruption of service provision Data breach	L	<ul style="list-style-type: none"> The Council electronic records are regularly backed up on a hard drive at least once a month. The Council does not have a network so each computer needs to be backed up individually on a monthly basis. Finance software is accessed online and backed up by the provider. The hard drive is stored off site from the computer. A Council email address has been issued to each employee and Councillor and each account is password protected 	Review annually during the year. Consider cloud hosting option. Consider providing all computers and laptops with anti-virus software/firewalls which is kept up to date.

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			<ul style="list-style-type: none"> • Passwords are neither shared nor displayed • Employees and Councillors delete emails if it is no longer necessary to keep them. • Staff retain as little information as possible. • Assertion 10 of AGAR for 2025/26 being addressed. 	

Approved at the Parish Council Meeting held on 1st June 2026.

Signed:  Chair

Signed:  Parish Clerk