This document sets out Slapton Parish Council's possible risks, together with the steps taken to reduce or eliminate the risks, as far as is practically possible.

Risks identified	Likelihood Score (1-3)	Impact Score (1-3)	Risk Score Before Control	Management/control of Risk	Likelihood Score (1-3)	Impact Score (1-3)	Risk Score After Control
FINANCIAL							
Precept -Insufficient precept demand -Delayed payment of precept by District Council	2	3	6	• Selected Cllrs, Chair and Clerk/RFO complete additional financial training (budget and precept), annually. • Working party meeting held in November/December to discuss indicative costs for the following year and future initiatives/projects that require costing ahead of preparation of a draft budget. • Clerk/RFO ensures all necessary information is received from South Hams District Council (SHDC) regarding submission of precept demand (including briefing notes, Parish calculation tool and submission dates/forms) by mid-December. • Clerk/RFO completes budget update report at end of 3rd quarter, together with a draft budget and recommended precept demand for approval at January's full council meeting. • Draft budget and precept demand discussed and approved at January's full Council meeting. • Clerk/RFO submits precept demand to SHDC by the required date in January and provides confirmation to Cllrs. • Clerk/RFO records receipt of precept in cashbook and provides update of all receipts to Cllrs at full council meetings. • More than 3 months un-ringfenced operational float held.	1	3	3
Financial records -Incomplete or inaccurate records -Financial irregularities	2	2	4	• Control systems and accounting records detailed in the Council's Financial Regulations. • Selected Cllrs, Chair and Clerk/RFO complete additional financial training, where necessary. • Budget monitoring reports and commentary on significant variances shared with Cllrs routinely. • Bank reconciliations completed by Clerk/RFO for approval	1	2	2

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				by full council. • Annual internal and external audits are conducted and recommendations implemented following resolution by the full council.			
Banking -Inadequate checks -Mistakes -BACs/online payments made without Council approval -Loss through theft or dishonesty -Misuse of debit card -Illegal payments or spending	2	2	4	• The Council's Financial Regulations govern the banking arrangements and authorisation of payments. • Online banking ensures 'two to authorise' (i.e. Clerk/RFO and Chair/appointed Cllr(s)). • Online banking requires passwords and a card reader to sign in before authorising payments. • All payments included in full council meeting agendas for approval and receipts noted. • Clerk/RFO checks bank statements against cashbook monthly. • Bank reconciliations completed by Clerk/RFO for approval by the full council. • No petty cash is held by the Council. • Cash received is counted by the Clerk/RFO with another Cllr present and banked at the Post Office within three days of receipt. • Use of the Council's debit card is restricted to the Clerk/RFO and is as per the Council's Financial Regulations. • Debit card payments are recorded in the cashbook and included in full council meeting agendas for review.	1	2	2
Financial reporting -Insufficient information	2	2	4	• Clerk/RFO reports payments and receipts to Cllrs at each full council meeting. • Additional financial information, e.g. budget updates and variances to cost centres, is reported by the Clerk/RFO to Cllrs at full council meetings. • Annual internal and external audits conducted, findings reported to Cllrs and recommendations implemented by Clerk/RFO following approval by the full council. • Financial documents, including AGAR, end of year bank reconciliation and cashbook, explanation of variances, end	1	2	2

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				of year accounts, public rights together with budget and precept is published on the Council's website			
Grants awarded to Council -Not receiving grants applied for	2	2	4	• The annual budget, approved at the January full council meeting, excludes any grants not yet awarded to ensure no future initiatives/projects commence until confirmation has been received that the grant will be awarded. • Clerk/RFO ensures all grant applications meet the specified criteria and that all grant payments are made to the Council according to the terms of the grant, at the correct times.	1	1	1
Grants paid by Council -Unauthorised payment of grants	1	2	2	• Clerk/RFO determines the maximum amount of money that can be spent under Section 137 each year to ensure it does not exceed the statutory limit. NB: The limit is dependent on the annual amount set by Government per electorate. • S137 budget cost centre included in draft budget for resolution at January's full council meeting. • Clerk/RFO notifies qualifying organisations and distributes application forms and guidance notes (approved by full Council) to organisations. • Any applications made are be approved by the full council, payments recorded in the Cashbook and added to the next full council agenda.	1	1	1
Best value accountability - Charges to the Council are too high	1	2	2	• The Council's Financial Regulations set out the requirements and procedures for both regular revenue payments and capital items. • Clerk/RFO usually obtains three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Financial Regulation 11.1. • Estimates/quotes are included in agendas for approval by the full council.	1	1	1
Salaries and assoc. costs -Salary paid incorrectly -Incorrect or unpaid tax	1	2	2	• Clerk/RFO's hours and hourly rate set in employment contract. • Clerk/RFO's monthly hours submitted to external payroll services. • Payroll control report, payslip and HMRC payments	1	1	1

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deductions				generated monthly by external payroll services for approval at the next full council meeting. • Payments made by BACs online with 'two to approve'.			
VAT -VAT on payments remains unclaimed	1	2	2	• Clerk/RFO submits VAT returns quarterly (if the amount of VAT paid exceeds £100 that quarter) and at least at the end of the financial year. • VAT is recorded separately in the Cashbook and VAT refund receipts reconciled against VAT payments. • Receipts for VAT refunds are also recorded in the Cashbook and reported to at full council meetings.	1	1	1
Insurance -Inadequate cover -Costs are too high -Compliance	1	3	3	• Three year annual cover in place, which is reviewed annually. • Updated Asset Register shared with insurers ahead of renewal. • Employers and public liability included in cover • Fidelity guarantee included in cover. • Three quotes obtained before renewal of three year annual cover and presented to full council for resolution. • Clerk/RFO checks insurance cover of all contractors to ensure adequate public liability insurance.	1	2	3
Election costs -Inadequate reserves	1	2	2	• £2k remains ringfenced in Savings Acct towards election costs. • When an election is due, the Clerk/RFO will obtain an estimate of costs from South Hams District Council in advance so that this can be considered when setting the next year's precept.	1	1	1

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GOVERNANCE							
Business continuity -Inability to continue its business due to unexpected circumstances	2	3	6	• Council has a Business Continuity Plan.	1	2	2
Statutory obligations - Failure to meet statutory obligations -Unable to deliver services -Operating without accountability	2	2	4	• All Cllrs complete 'Being a Good Cllr' training and are aware of the Council's statutory obligations. • The Council is governed by Standing Orders, which are based on a model provided by the National Association of Local Councils and contain the Council's legal and statutory requirements. • The Council is quorate. Should the Council become inquorate, South Hams District Council would exercise its discretion to appoint enough Councillors on a temporary basis, so that the work of the Council can continue until it has co-opted or elected sufficient Councillors to be quorate. • All decisions are resolved at full council meetings by vote. • In the case of an equality of votes, the Chair may exercise their casting vote. • Agendas, minutes and financial documents available in public domain.	1	2	2
Members interests -Conflict of interests -Breach of required standards in public life	2	2	4	• All Cllrs to return register of members' interests' forms when elected or coopted. • Members' interests' forms reviewed annually in May. • Members are invited to declare any interests in agenda items at the start of each full council or committee meeting. • All Cllrs complete Standards in Public Life training. • All Cllrs sign to confirm that they will conform to the Council's Code of Conduct.	1	1	1
Agendas and minutes -Notice period not adhered to	2	2	4	• Agendas and minutes are produced in the prescribed manner by the Clerk and adhere to the legal requirements e.g. agendas are published with three clear days public notice unless the meeting is convened at shorter notice.	1	2	2

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-Inaccurate minutes				• Minutes are approved and signed at the next full council meeting and are published on the Council's website.			
AGAR (annual governance and accountability return) -Inaccurately completed -Not submitted within time limits	2	2	4	• Annual return is completed by Clerk/RFO, reported to full council and signed by the Chair. • Annual return submitted to internal auditor for checking and completion and then to external auditor within the specified time limits.	1	2	2
Conduct -Inappropriate conduct at meetings	1	2	2	• Cllrs sign to confirm that they will conform to the Council's Code of Conduct. • Standing Orders set out rules of debate and acceptable conduct to be adhered to. • Business conducted at Council meetings is managed by the Chair in accordance with the Standing Orders.	1	1	1

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INFORMATION AND DATA							
Electronic records -Loss through theft, fire, flood, damage or viruses/corruption -Hacking by 3rd party	2	3	6	• All electronic files are stored on OneDrive and accessible via SharePoint from any computer. • The Council has additional 'Cloud' backup covering OneDrive, Teams and SharePoint. • Microsoft updates installed, when required, to reduce risk of hacking by 3rd party. • Confidential documents are password protected. • Employee (Clerk/RFO) and Cllrs Microsoft accounts (including Outlook email) are password protected. • Clerk/RFO's laptop is password protected.	1	2	2
Paper records -Loss through theft, fire, flood or damage	1	2	2	• Paper records are stored in a locked, fireproof filing cabinet at the Clerk/RFO's home. • Archive material is held at the Records Office, Exeter.	1	1	1

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				• Key documents are also stored electronically e.g. minutes, cashbook and bank statements.			
Website -Out of date -Does not meet statutory requirements -Viruses/corruption -Hacked by 3rd party	1	2	2	• Clerk/RFO ensures content is updated following each meeting. • SLCC (Society for Local Council Clerks) suggested content guidance followed. • Hosted by Parish Online (reputable company specialising in Parish Council websites)	1	1	1
Data protection -Breach of GDPR	1	3	3	• The Council is registered with the Information Commissioner's Office (ICO) and pays a fee annually. • The Council has a data protection policy. • The principles and requirements of the Data Protection Act and GDPR are followed by the Council.	1	2	2
Freedom of information -Additional working hours/resources necessary to respond	1	2	2	• No freedom of information requests have been made to date; however, the Council will follow the ICO's guidance about handling and charging for any such request.	1	1	1

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HEALTH AND SAFETY							
Slips, trips, falls and other accidents -Injury or death of Cllrs, employees, volunteers or public	2	3	6	• Risk assessment for Recreation Field in place and updated when necessary. • Risk assessments are conducted for Council events. • Contractors risk assessments (and where appropriate method statements) are requested and reviewed. • Contractors have public liability insurance and copies of their insurance certificates are requested and reviewed. • Council has personal accident insurance for all members	1	3	3

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				and employees. • Council has public liability insurance of £10 million. • Annual inspection of assets (e.g. benches, bus shelter, telephone box, noticeboards, signs and fencing) determines condition and need for maintenance/repairs, which are conducted in a timely manner. • Trained first aider (Clerk/RFO) in attendance at Council events. • Good housekeeping (e.g. wet floor signs and no trailing leads) and good lighting employed when using village hall for meetings or events. • Road Warden has completed appropriate DCC training and updates this as required. • Road Warden risk assessments in place and updated when required. • Snow Warden appointed and Snow Plan, with separate risk assessment, implemented during prolonged periods of ice or in the event of snow. • Tree Wardens monitor the condition of trees, particularly those overhanging public highways, periodically and consult with landowners if remedial works are required.			
Fire -Injury or death of Cllrs, employees, volunteers or public	1	3	3	• Risk assessments are conducted for Council events. • Fire warden nominated for indoor Council events at village hall. • Council has personal accident insurance for all members and employees. • Council has public liability insurance of £10 million.	1	2	2

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Lone working -Safety and well-being of Cllrs, employees or volunteers	1	2	2	• Clerk/RFO's office is at her home. She has a mobile phone with the contact details of all Cllrs and emergency services in the event of a problem. • DSE workstation assessment for Clerk/RFO completed. • Regular 'keeping in touch' telephone calls between Chair and Clerk/RFO. • Clerk/RFO plus Chair/Cllr open and lock up together when using the village hall for meetings and events. • Volunteers always work in pairs or larger groups.	1	1	1

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ASSETS							
Loss or damage -Theft, fire, vandalism or other damage -Assets unsafe/unfit for purpose	2	2	4	• Majority of assets (e.g. benches and notice boards) are secured making theft more difficult. • Annual inspection of assets determines condition and need for maintenance/repairs/replacement. • Reports of damage addressed in a timely manner. • Sufficient reserves held by Council for emergency maintenance and repairs. • Named assets covered by insurance policy.	1	2	2

Priority of risk management				
Likelihood of occurrence	Highly Likely (score 3)	Medium (3 x 1)	High (3 x 2)	Very High (3 x 3)
	Possible (score 2)	Low (2 x 1)	Medium (2 x 2)	High (2 x 3)
	Unlikely (score 1)	Very low (1 x 1)	Low (1 x 2)	Medium (1 x 3)
		Negligible (score 1)	Moderate (score 2)	Severe (score 3)
		Impact		