

## CALNE WITHOUT PARISH COUNCIL RISK MANAGEMENT SCHEDULE

### Definition of Risk Management

Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its plans and implement its strategies.

Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focused approach to managing risk, which:

- Identifies the key risks facing the council
- Identifies what the risk may be
- Identifies the level of risk
- Evaluates the management and control of the risk and records findings
- Reviews, assesses and revises procedures if required.

| MANAGEMENT  |   |                      |  |   |                 |
|---|---|----------------------|--|---|-----------------|
| Subject   | Risk(s) Identified  | Probability<br>H/M/L | Management/Control of Risk   | Review/Assess/Revise  | Impact<br>H/M/L |
| Business Continuity/Loss of Clerk                         | Council not being able to continue its business due to an unexpected circumstance   | L                    | All files and records are kept at the Clerks home. All files are backed up daily to onedrive. Standing Orders identify the necessary procedures to be followed by the council for its effective operation in the absence of the clerk.   | Ensure Standing Orders and established procedures are complied with. Standing Orders reviewed at least annually. Procedures subject to an annual review by the council and adherence to procedures and Standing Orders subject to annual external audit.  | L               |
| <i>Business continuity/ Inability to conduct meetings</i> | <i>If due to national or local restrictions gatherings of people are not allowed or impose an unacceptable risk to those involved.</i><br><br><i>Management of virtual meetings involving discussion of sensitive or confidential matters</i> | <i>L</i>             | The Council has demonstrated the ability to meet virtually in numbers in excess of the required quorate (5 members); reliable broadband connectivity has limited some participation.<br>Council business is on the most part public and security in terms of personal data is kept to a minimum.<br>Conduct of confidential business will rely on the Clerk and all Councillors ensuring that matters cannot be overheard or recorded in their home setting and public | Standing Orders to be revised to reflect conduct of business when restrictions in place that prevent gatherings.<br><br>Procedures adopted to take due account of public accessibility but also the need to maintain security of personal data and, where appropriate, any discussion of confidential issues. | <i>M</i>        |

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|                  |  |   | access to the discussion is restricted.   | Council to continue to invest in IT support for Councillors and Clerk to ensure business continuity is not affected by IT failures.   |   |
| Meeting Location | Adequacy <i>and community access</i> . | L | Main Council meetings are held in Lansdowne Hall, Derry Hill. Other venues are used for Committees and working groups and other meetings/ events organised by the Council, these are checked for suitability regarding access, capacity and facilities.                                     | Review yearly to ensure facilities meet council and community access requirements.  | M |
| Meeting Location | Health and Safety                      | L | Premises and facilities used for the main Council meetings are maintained by Lansdowne Hall.<br><br>Other meeting venues used for Committees, Extraordinary meetings or other meetings organised by the Council are selected to be of appropriate size and have public and disabled access. | Room, venue hired for each meeting with the requirements for that meeting assessed at time of hire. The Council will need to reassess the capability of any chosen venue to provide a safe meeting place for public meetings in light of any emerging government guidance for the conduct of public meetings. | M |
| Council Records  | Loss through theft, fire, damage       | L | Only legal imposed documents are stored in the Clerk house. All   | Damage or theft is unlikely as storage is in storage  | L |

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|                            |   |   | documents since 1996 are also stored electronically. Documents older than 6 years are stored in the Wiltshire Council archives.  | boxes within the Clerks property.   |   |
| Council Records Electronic | Loss through damage, fire, corruption of computer | M | The Parish Council electronic records are stored on the Clerks computer. All documents are saved to onedrive, checked and stored separately. Adequate anti-virus protection is in place. | Back up copy of all documents stored one drive, stored separately. Copies of transparency documents and Minutes are also on the website, maintained on a separate server. | L |

| FINANCE                     |  |                   |   |   |              |
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| Subject                     | Risk(s) Identified   | Probability H/M/L | Management/Control of Risk  | Review/Assess/Revise  | Impact H/M/L |
| Precept                     | Adequacy of Precept  | M                 | Sound budgeting to underlie annual precept. Parish Council receives budget updates at each council meeting. The Precept is an agenda item for the October meeting         | Existing procedures set out in the Council's Financial Regulations are adequate.<br><br>Financial strategy adopted by Council seeks to hold a reserve equal to one years operational spend. | H            |
| Community Governance Review | Financial stability of new parish of Derry Hill & Studley<br>Business continuity in the transition to the new parish | H                 | Ensure that the Precept for the new Parish of Derry Hill and Studley is sufficient for 2025/26 to cover estimated revenue expenditure, taking account of the reduction in | Parish Council Working Group to be established to consider and plan for the transition, due to take place in May 2025.  | H            |

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|           | Integration of councillors and assets into adjacent parishes & towns.        |   | <p>tax base. This will require good budgeting and close liaison with Wiltshire Council.</p> <p>Ensure that a clear transition plan is in place to ensure that IT infrastructure (such as website and email accounts) and ongoing contracts are updated to reflect the new Parish Council identity without loss of continuity.</p> <p>Ensure that assets and arrangements for services (such as bin-emptying) are transferred across to adjacent parish councils as applicable.</p> |   |   |
|           | Imposition through legislation of a cap on precept increases in any one year | M | The Council budgets for a reserve of at least one year's expenditure based on historical trends when establishing the budget and precept for the succeeding year. Reviewed annually.   | Review annually as part of the precept setting process.                         | M |
| Insurance | Adequacy   | L | Annual review of policy undertaken prior to renewal  | Review annually   | M |
|           | Compliance   | L | Ensure compliance process in place   | Review annually   | L |
| Banking   | Adequacy checks  | L | Council financial regulations define requirements for banking and cheque reconciliation. Financial regulations updated to take into  | Existing procedures set out in the Council's Financial Regulations are adequate | L |

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|   |  |          | account the Council's move to the use of internet banking.  |  |          |
| <i>Banking</i>                          | <i>Ability to continue with loss of bank signatories</i> | <i>M</i> | The Council has 4 Councillors with the ability to confirm internet banking payments and check balances. Any changes to this are made by bank mandate which requires 'wet' signatures of all 4 signatories. Loss of more than one signatory at a time of restricted meeting could disrupt the council's ability to make payments | Council to review all its bank mandates and add additional signatories as advised by the bank to ensure continued operation.                                   | <i>M</i> |
| Financial Controls and Records          | Adequate checks  | L        | Monthly reconciliations, two Councillor signatures on cheques with invoice signed to validate amount being incurred. Payments made by BACS still require authority from 2 Councillors.  | Existing procedures set out in the Council's Financial Regulations have been reviewed and the level at which contracts must be are adequate.                   | L        |
| Freedom of Information                  | Policy provision   | L        | There have been no requests to date, but council is aware this is an entitlement. Table of charges is in place  | Monitor any requests ensure adequate process in place  | L        |
| Data Protection Noncompliance with GDPR | Breach of data protection rules                          | L        | The Parish Council only collects information required to carry out its business. Clerk holds sensitive information securely. New email accounts have been implemented to secure information held by Councillors.  | Review through IT Strategy. Council email protocol in place and Councillors reminded regularly of the need to remove records once business has been completed. | L        |

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|                |                                  |   | Virtual meetings will require Councillors to assess the suitability of the space within which they discuss any matters that are data protected.   |   |   |
| Election Costs | Risk of Election (Election Year) | M | <p>Risk is higher in election years. Council is maintaining an Election reserve equivalent to £5000 to cover the potential cost of elections during election years.</p> <p>A large number of Councillor vacancies at election time could leave the Council with a number of unfilled vacancies.</p> | <p>Reserve value to be reviewed annually based on latest guidance on potential costs from Wiltshire Council. Review as part of budget setting to restore or increase the election reserve through the precept as appropriate.</p> <p>The Council has reviewed its Standing Orders regarding co-option to maintain transparency and make the process flexible to seek to ensure that any suitable voluntary candidates can be adopted without undue delay.</p> | M |
|                | (outside election year)          | M | Council is maintaining an Election reserve equivalent to £5000 to cover the potential costs of elections and by elections outside of election years.  | The costs of any by elections arising from casual vacancies to be drawn from the election reserve and replenished in  | M |

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|                |   |   |   | the following year through the budget setting process and precept.   |   |
| VAT            | Reclaiming                                  | L | Council has procedure for claiming VAT charged to council   | The Council has followed advice from the auditor and will review the need to reclaim VAT quarterly and at a minimum make a claim in January each year.   | L |
| Annual Return  | Not submitted within time limits            | M | Very tight time frame for annual return completion, internal and external audit completion and council agreement and signature  | Existing procedure is very tight due to timescales imposed by external auditors, but no way of improving process. The Council will hold an extraordinary meeting to approve the necessary paperwork if required. | M |
| External Audit | Major failings identified by External Audit | M | Maintain strong financial controls in accordance with Financial Regulations and under oversight by Finance Committee; take accounts through Internal Audit process prior to submission. | Existing processes are working well. No issues were raised in 2018/19, 2019/20, 2020/21 and 2021/22.   | M |

| <b>ASSETS</b>  |                           |                              |   |   |                         |
|--|---------------------------|------------------------------|---|---|-------------------------|
| <b>Subject</b>   | <b>Risk(s) Identified</b> | <b>Probability<br/>H/M/L</b> | <b>Management/Control of Risk</b>   | <b>Review/Assess/Revise</b>   | <b>Impact<br/>H/M/L</b> |
| Well House   | Damage, Vandalism         | M                            | Old historic well house, no known value.  | Existing procedures set out in the Council's Financial Regulations are adequate. Regular inspection   | L                       |
| Goal Posts<br><br>Litter Bins<br><br>Phone Boxes<br>Bus Shelter<br><br>Noticeboards<br><br>Benches | Loss or Damage            | L                            | Parish Council has goal posts in Derry Hill Petty Acre.<br>Derry Hill (4), Studley Gardens (1), Studley (2) Lower Compton (2), Cherhill View (3), Stockley (1) installation.<br>Derry Hill, Stockley installations.<br>Stockley<br>Derry Hill, Studley, Stockley, Lower Compton, Cherhill View and Sandy Lane<br>Tile Court (2) | Existing procedures set out in the Council's Financial Regulations are adequate. Regular inspection   | M                       |
| Office Equipment   | Loss or Damage            | L                            | Stored at Parish Clerk's residence.   | Existing procedures for the Clerk to have adequate insurance are required as part of the contract of employment and are adequate. All equipment is listed on an equipment register. | L                       |

| <b>LIABILITY</b>                       |   |                              |  |  |                         |
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| <b>Subject</b>                         | <b>Risk(s) Identified</b>                   | <b>Probability<br/>H/M/L</b> | <b>Management/Control of Risk</b>  | <b>Review/Assess/Revise</b>  | <b>Impact<br/>H/M/L</b> |
| Minutes / Agenda / Statutory Documents | Accuracy and legality                       | L                            | Minutes and agenda are produced in the prescribed manner and adhere to legal requirements. Minutes and agenda with other statutory documents are displayed on the council website. | Existing procedures set out in the Council's Standing Orders are adequate.                           | L                       |
| Public Liability                       | Risk to third party property or individuals | M                            | Insurance is in place; risk assessment of any individual event is taken  | Existing procedures set out in the Council's Financial Regulations are adequate.                     | L                       |
| Legal Liability                        | Legality of activities                      | M                            | Clerk clarifies position on proposals and will seek further advice if necessary  | Existing procedures set out in the Council's Standing Orders and Financial Regulations are adequate. | L                       |

### **Definitions:**

#### **Probability**

High: The probability of this risk occurring within 12 months is considered to be greater than 75%.

Medium: The probability of the risk occurring within 12 months is considered to be greater than 25% but less than 75%.

Low: The probability of the risk occurring within 12 months is considered to be less than 25%.

**Impact**

High: An un-budgeted risk that will impact the finances of the council resulting in a need to utilise more than 50% of reserves or that will prevent the council operating effectively in accordance with its standing orders/constitution or have a detrimental impact on the council's reputation.

Medium: A risk that will impact the budgeted finance of the council and require the utilisation of reserves or which could have a short-term impact on the council's effective operation. A manageable impact on the council's reputation.

Low: A risk for which there is a funded mitigation strategy in place and which is being managed effectively which, if it occurs, will have little or no impact on the operation of the Council or its reputation.

|             | IMPACT   |          |          |          |
|-------------|----------|----------|----------|----------|
| PROBABILITY |          | Minor    | Moderate | Major    |
|             | Frequent | MODERATE | HIGH     | HIGH     |
|             | Moderate | LOW      | MODERATE | HIGH     |
|             | Remote   |          | LOW      | MODERATE |