**Cullompton Town Council Constitution**

**Risk Register**

**Reviewed – October 2023**

| **Issue** | **Risk Identified** | **Level of Risk****H/M/L** | **Management of Risk (Mitigating factors)**  | **Officer Action** | **Reviewed level of risk**  |
| --- | --- | --- | --- | --- | --- |
| Governance | Quality of decision making – potentially unlawful  |  M | * The Council’s constitutional documents, including Standing Orders, Financial Regulations and policies, set how the Council’s business will be conducted. These are reviewed annually.
* Member training.
* The Town Clerk is an experienced Clerk keeping up to date by regularly attending relevant CPD courses .
* Membership of Devon Association of Local Councils and Society of Local Council Clerks.
 | Town Clerk | L |
|  | Inappropriate delegation  | M | * Council’s Financial Regulations signpost delegation to committees and the town clerk. This is reviewed at least annually.
* A further scheme of delegation is in production and will be created this year
 | Town Clerk | L |
|  | Unclear member responsibility and accountability  | M | * Appropriate committee structure and clear lines of reporting by committees to Council
* New Member training arranged, as soon as practicable after election/co-option.
* Ongoing training for all Members
 | Town Clerk | L |
|  | Appointments to outside bodies not made  | L | * Annual review of appointments and reports to Council, as necessary
 | Town Clerk | L |
|  | Governance and regulatory documents not reviewed. | M | * Reviewed at least annually and updated as the Town Clerk considers appropriate and adopted by Council for approval.
 | Town Clerk | L |
|  | Register of Interests for Members up to date | M | * All Members are required to complete forms within 28 days of being elected/co-opted**.**
* Annual Review of Register entries. To be updated every new council.
 | Town Clerk | L |
| Finance | Poor systems and control of petty cash | L | * Currently no petty cash is used
* Reviewed by Internal Auditor and any risks identified
 | Town Clerk | L |
|  | Waste and misappropriation of funds. | M | * Appropriate supervision of staff by Town Clerk and reporting to Council/relevant Committee as necessary
 | Town Clerk | L |
|  | Waste of public funds due to unlawful/poor decision making | M | * Comprehensive advice provided by Town Clerk and Officers as to lawfulness and best value.
* Three quotations sought wherever possible or tender process entered into if quotes exceed £25,000, in line with the Council’s Financial Regulations
 |  |  |
|  | Budget not approved and precept request not submitted | H | * Timely reporting to Members with detailed draft budget for following year initially presented to Governance, Resources and Finance Committee (GRF) in October
* Meetings in annual schedule and detailed in Financial Regulations.
 | Town Clerk | L |
|  | Adequate funds | H | * Monitor actual expenditure to forecast and report regularly to GRF and Council, as necessary
* Income and expenditure are carefully monitored and proposals for virement of funds between budgets made to ensure budgets remain on target
 | Town Clerk | L |
|  | Properly authorised payments | M | * Authority to pay is carried out in line with Financial Regulations
* Cheques signed by two councillors
* Online payments set up by Town Clerk or Finance Officer and dual authorised by Councillors
* All payments authorised by two Councillors.
* Financial Regulations reviewed May 2023
* Statement of Internal Controls review October 2023
 | Town Clerk | L |
|  | Theft, fraud and corruption | M | * Training, management, vigilance & insurance
 | Town Clerk | L |
|  | Activities being outside of legal powers/unlawful payments | H | * Ongoing CPD training of Town Clerk
* Both Town Clerk and Deputy Town Clerk part way through CILCA qualification. Finance Officer is FILCA qualified
* Advice to members
 | Town Clerk & Deputy Town Clerk | L |
| Direct Costs | Goods not supplied to Council | M | * Accurate documentary record of purchases.
* Payment usually only made after delivery
 | Town Clerk and all officers | L |
|  | Invoices incorrectly calculated | M | * Detailed check of calculations
 | Town Clerk | L |
|  | Online Payments | H | * Two councillors authorise payments each week by email and sign schedule of payments each month, which is then ratified by GRF at its quarterly meetings
* Finance Officer sets up payments online these are inspected by the Town Clerk and are then actioned by a councillor (dual authorisation)
* Reviewed by internal auditor twice a year
 | Town Clerk & Finance Officer | M |
|  | Use of SOLDO card | H | * Use restricted to the Town Clerk and limited to a single transaction maximum value of £1,000, unless authorised by the GRF, unless in an emergency, in which case a report is brought to the first available meeting of GRF or Council
* An impress system is used on the card for easy reconciliation of funds.
 | Town Clerk  | M |
|  | Income tax deduction | M | * Tax codes as notified by HMRC
* Payments made to HMRC are made by the Finance Officer and then checked by the Town Clerk
 | Town Clerk & Finance Officer | L |
| Grants | Authority and power to approve | M | * Grant criteria/annual approvals through Council with a limit of £1,000 per grant, unless Council considers that special circumstances exist that may warrant a higher award
 | Town Clerk | L |
|  | Conditions of grant | L | * Grants include conditions, as Members consider appropriate, and report back to Council
 | Town Clerk | L |
| VAT | VAT analysis | M | * All items recorded in financial accounting software reports as part of cash book lists.
* Checks conducted by internal auditor
* Specialist advice taken from VAT experts as required
 | Town Clerk | L |
|  | Claimed within time limits | M | * Quarterly returns digitally submitted as soon as possible after the end of each quarter
 | Town Clerk | L |
| Reserves | Adequacy of earmarked and general reserves. | M | * Agreed annually by Council as part of budget setting process
* Approximately 6 months general reserves held in line with JPAG advice
* EMRs kept under review by GRF and Council and quarterly reports prepared, highlighting over and underspends and proposing such adjustments as the Town Clerk considers necessary
 | Town Clerk | M |
| Assets | Loss, damage and value | M | * Annual inspection, update insurance/review asset register
 | Town Clerk/Deputy Clerk | M |
| Salaries | Wrongly paid salary | M | * Agreed contracts and annual review of salaries and payment systems
 | Town Clerk | L |
|  | Wrong tax, NI or pension deducted | M | * Agreed contracts and annual review of salaries and payment systems
 | Town Clerk | L |
| Members | Members’ Interests | M | * Training on Code of Conduct, including refresher training.
 | Town Clerk  | M |
| Staff | Accidents/Personal injury | M | * Visual checks of premises
* Health and safety checks
* Reporting of hazards and accidents to supervisor
 | All Staff | M |
|  | Bullying | M | * Staff Handbook and grievance procedures
 | Town Clerk | L |
|  | Lack of communication  | M | * Town Clerk holds regular meetings with all staff
 | Town Clerk  | L |
|  | Performance issues | M | * Annual appraisals.
* Reports to Council or GRF committee as necessary.
 | Town Clerk  | L |
|  | Knowledge not up to date or insufficient | M | * Staff training - ongoing and seek independent professional advice – legal, property etc. as required
 | Town Clerk | M |
|  | Loss of key staff | M | * Regular meetings/staff appraisals
* There is staff resilience as at least one member of staff can do all tasks of other staff members
* Insurance considered but no substantive cover available
 | Town Clerk | M |
|  | Capacity – Services not provided, projects delayed, projects not completed, decisions not implemented | M | * Regular staffing meetings to delegate and decide programming of works with individual members of staff. Town Clerk reporting back to Council or GRF as required.
 | Town Clerk | M |
| Financial Records | Inadequate records | H | * Town Clerk reviews and reports at a minimum quarterly to GRF.
* Checks by internal auditors twice annually
 | Town Clerk | L |
| Insurance | Insufficient cover for all responsibilities  | M | * Annual review of cover taking account of existing and new responsibilities
 | Town Clerk | L |
| Procurement | Contracts not issued properly to ensure best value  | M | * Contract Standing Orders to be followed as part of Financial Regulations
 | Town Clerk | L |
| Minutes | Inaccurate and decisions not followed up | M | * Minutes reviewed to ensure decisions actioned.
* Minutes drafted and draft circulated and published as soon as practicable
 | Town Clerk | L |
| Allotments | Revenue loss through poor management/badly maintained sites | M | * Regular inspections
* Timely maintenance interventions
 | Admin Officer | L |
|  | Lack of security | H | * Regular inspections
* Feedback from Allotments Tenants
 | Admin Officer | M |
|  | Damage/nuisance to adjacent residents | M | * Regular inspections
* Rules shared with tenants, reviewed regularly and professional advice taken as appropriate
 | Town Clerk / Admin Officer | L |
|  | Accidents/Personal Injury | M | * Risk assessment is reviewed annually and public liability insurance.
 | Admin Officer | M |
|  | Vandalism | H | * Regular inspections
* Feedback from Allotments tenants and members of the public
* Clear reporting channel
 | Town Clerk | M |
|  | Cash handling and banking | M | * Cash payments for fees taken in office, recorded and banked as soon as practicable
 | Admin/Finance Officer | L |
| Open Spaces | Damage/vandalism | H | * Regular inspections and reports to town clerk and Council, if appropriate
* Clear reporting channel
 | Town Maintenance Officer | M |
|  | Condition of land | H | * Buildings insurance
* Maintenance programme
 | All Officers | M |
| Town Hall | Damage/vandalism | H | * Alarm system, call out and police liaison
 | Caretaker/ Town Clerk | M |
|  | Revenue loss due to badly managed buildings | M | * Liaison with hirers of function room
* Review of fees and charges
 | Town Clerk | L |
|  | Accident/injury caused by hirers | M | * Terms and conditions of hire given to hirer
 | Facilities Officer | M |
|  | Loss of income due to reduced bookings | M | * Promotion of Town Hall as a venue and policy on reduced rates for charities and community organisations
* Regular reviews of income as against expenditure
 | Town Clerk | M |
|  | Building safety  | H | * Fire, electrical safety checks
* Health and safety risk assessment and policy update
* Health and safety notice board
* COSHH area
* Annual PAT testing of equipment
* Legionella compliance
 | All Staff | M |
|  | Condition of building | H | * Buildings insurance
* EMRs set aside for maintenance programme
 | Town Clerk | M |
|  | Running costs higher than anticipated, especially in light of increasing utilities costs | H | * Sufficient budget allocation
* Increasing earmarked reserves to improve resilience.
* Close monitoring and management
* Maximising income generation
 | Town Clerk | H |
| Cemetery | Condition and maintenance of buildings and land | H | * Buildings insurance
* EMRs set aside for maintenance programme
* Preparation of schedules and budgets to anticipate future costs
 | Town Clerk/ Outdoor Maintenance Supervisor | M |
|  | Building safety  | H | * Lack of compliance by operatives with required building safety checks as detailed above, leading to possible invalidation of insurance
 | Outdoor Maintenance Supervisor / Town Clerk | H |
|  | Loss of income | H | * Loss of income due to less burials and Exclusive rights of burials. This is monitored in year and reported to both Council & GRF
 | Town Clerk | H |
|  | Damage/vandalism/rubbish | H | * Regular inspections and cleaning schedule alongside programmed works
* Clear reporting system to Town Clerk
 | Town Clerk | M |
| Play Areas  | Damage/vandalism/rubbish | H | * Regular visual checks and weekly inspections identifying defects and remedial action required
* Regular reports to GRF identifying any issues
* Annual independent inspections to RoSPA standard
 | Town Clerk / Outdoor Maintenance Supervisor | M |
|  | Trees | M | * Regular inspections at intervals and commissioning recommended works in a timely manner
 | Deputy Town Clerk | L |
|  | Facilities not maintained  | M | * In house minor repairs
* Use of approved qualified contractor for more substantial repairs
 | Outdoor Maintenance Supervisor / Town Clerk | L |
|  | Personal injury  | H | * Preventative measures, as above
* Adequate insurance cover
* Additional advisory signage to ensure safe usage of equipment
 | Outdoor Maintenance Supervisor / Town Clerk | M |
| Vehicles/Machinery | Loss, theft, vandalism | H | * Secure storage
* Adequate insurance
 | Outdoor Maintenance Supervisor / Town Clerk | M |
|  | Misuse of equipment or badly maintained/accidents | M | * Training and advice on use of equipment provided to relevant staff
* Annual servicing of vehicle and equipment as appropriate
 | Outdoor Maintenance Supervisor / Town Clerk | L |
| Events | Road closures and liability | M | * Correct procedures implemented
* Adequately trained staff
 | Town Clerk | L |
|  | General Health and Safety – setting up, parking, stewarding | H | * Conditions for attendees, including traders’ insurance, where appropriate.
* Liaison with MDDC, where applicable, and submission of risk assessments.
 | Town Clerk | M |
|  | Organisation | M | * Separate risk assessment for each event
* Ensuring adequate insurance including separate organiser’s insurance, if appropriate
 | Town Clerk | M |
|  | Cancellation due to poor weather | M | * Consider on a case-by-case basis whether ‘bad weather’ cover should be obtained
 | Town Clerk | M |
|  | Christmas decorations and lighting  | H | * Testing/assessment of lights and fixings for town decorations and risk assessment of others?
* Appropriate testing of all connections
* Ensuring that the external contractor has checked and signed off that lights are installed and in operation for the duration of the Christmas period. Repairs to be promptly carried out
 | Outdoor Maintenance Supervisor / Deputy Town Clerk/ Town Clerk | M |
| Public Toilet  | Provision of service  | M | * Recently newly refurbished facility that should have low maintenance costs for the short to medium term
 | Town Clerk | L |
|  | Loss, theft, vandalism | M | * Toilets are cleaned daily and set on a timer lock to shut at 7pm and reopen at 7am
* Council exploring the option of CCTV facing the door entrance to identify any misuse.
 | Outdoor Maintenance Supervisor / Town Clerk | L |
|  | Misuse of facilities or Facilities not maintained | H | * Toilets are cleaned daily and set on a timer lock to shut at 7pm and reopen at 7am
* Council exploring the option of CCTV facing the door entrance to identify any misuse.
* In house minor repairs
* Use of approved qualified contractor for more substantial repairs
 | Outdoor Maintenance Supervisor / Town Clerk | M |
| St Andrew’s Car Park | Facilities not maintained  | M | * In house minor repairs
* Use of approved qualified contractor for more substantial repairs
 | Outdoor Maintenance Supervisor / Town Clerk | L |
|  | Damage/vandalism/rubbish | H | * Regular inspections and cleaning schedule alongside programmed works
* Clear reporting system to Town Clerk
 | Town Clerk | M |
|  | Personal injury  | H | * Clear lined spaces for vehicles
* Signage installed highlighting dangers
* Preventative measures, as above
* Adequate insurance cover
 | Town Clerk | M |
|  | Loss of income | H | * DCC manage enforcement on Town Council’s behalf.
* Machine on site to collect funds.
* Reported to Council & GRF alongside budget.
 | Town Clerk | M |

The **level of risk** is an assessment of the likelihood and consequences of the risk happening.

The **management of risk** is how the town council controls the risk.

The **reviewed level of risk** is the level of risk after the control measures are taken into account and where further ongoing attention is necessary.