



Compton and Shawford Parish Council

PO Box 565, Winchester,
Hampshire SO23 3HG
Phone: 01962 600198

email: clerk@compton.pariah.hants.gov.uk

Risk assessment and management (financial) for the period 1 April 2018 to 31 March 2019

Income

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Precept	Not submitted	L	Full TC Minute - RFO follow up.	Diary	12 months
	Not paid by WCC	L	Clerk check & report to F&A portfolio holder.	Diary	12 months
	Adequacy of precept	L	Bi-monthly review of budget to actual expenditure.	Diary	12 months
Grants - Lottery	Claims procedure	L	Clerk/RFO check annually.		12 months
	Receipt of grant when due	L	Clerk & F&A portfolio holder.	Diary	12 months
Grants - District & County	Claims procedure	L	Clerk/RFO check annually.		12 months
	Receipt of grant when due	L	Clerk check & reports to F&A portfolio holder.	Diary	12 months
Investment Income	Receipt when due	L	Clerk to record and to advise the F&A portfolio holder.	Diary	12 months
	Investment Policy	L	Review policy annually.	Diary	12 months
	Surplus funds	L	Review policy annually.		12 months
Annual Contributions from, CASCA, Sports & Tennis Club	Not received	L	Clerk to issue invoices and report to R&A portfolio holder when received.	Diary	12 months



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Expenditure

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Salaries	Wrong salary paid	L	Check to minute.	F&A portfolio holder	12 months
	Wrong hours paid	L	Check contract.	F&A portfolio holder	12 months
	Wrong rate of pay	L	Check to contract.	F&A portfolio holder	12 months
	Gratuity	L	Annual budget review to ensure that the commitment not forgotten.	Clerk & F&A portfolio holder	12 months
	False employee	L	Check to PAYE Records & list.	Clerk & F&A portfolio holder	12 months
	Wrong deductions - NI	L	Check to PAYE Calculations	F&A portfolio holder	12 months
	Wrong deductions - Income tax	L	Check to PAYE Calculations	F&A portfolio holder	12 months
	Self-employed status challenged	L	Agree with Inland Revenue self-employed status	Obtain letter from HMRC and keep on file	12 months
Direct Costs and overhead expenses	Goods not supplied to Council	L	Order system	Approval check	12 months
	Invoice incorrectly calculated	L	Check arithmetic	Approval check	12 months
	Cheque payable is excessive	L	Signatory initials etc Stub & Voucher	Portfolio holder to verify.	12 months
	Cheque/BACS payable to wrong party	L	Councillors initial voucher & sign BACS payment sheet	2 Members to verify	12 months



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Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Councillors' Allowances	Cllr overpaid	L	Claim form & minute	RFO verify	12 months
	Agreement of Council to pay	L	Minute	2 Members to verify	12 months
	Conditions agreed	L	Use reasonable conditions	RFO check	12 months
	Cheque & voucher	L	Signatory initials etc Stub & Voucher	2 Members to verify	12 months
	Follow up verification	L	RFO check and consider budget	RFO verify	12 months
Election Costs	Invoice at agreed rate	L	RFO check and consider budget	RFO verify	Whenever
VAT irrecoverable	VAT analysis	L	All items in cash book lists	RFO verify	12 months
	Claimed within time limits	L	Quarterly returns submitted	RFO verify	12 months
Reserves - General	Adequacy	L	Consider at Budget setting	RFO opinion	12 months
Reserves - Earmarked	Adequacy	L	Consider at Budget and Final Account	RFO opinion	12 months
	Earmarked or Contingent liability	L	Review minutes with F&A portfolio holder	RFO/member view	12 months
Assets	Loss, Damage etc	L	Annual inspection, update insurance and asset registers (inc. telephone kiosks.)	Clerk/F&A portfolio holder	12 months
	Risk or damage to third party property or individuals	L	Annual review adequacy of Public Liability Insurance	Clerk/F&A portfolio holder	12 months



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Staff	Loss of key personnel (Clerk)	L	Hours, health, stress, training management. Long term sickness, early departure. Six weeks' notice required.	Chairman & F&A portfolio holder	12 months
	Loss of webmaster	L	Need to consider alternatives in case of retirement.	Clerk/Member (web services)	12 months
	Fraud by staff	L	Fidelity Guarantee value	F&A portfolio holder	12 months
Loss	Consequential loss due to critical damage or third-party performance	L	Insurance cover review adequacy	Clerk/F&A portfolio holder	12 months
Maintenance	Poor performance of assets or amenities loss of income or performance	L	Annual maintenance inspection of the pavilion by Playing Fields portfolio holder/Clerk. CASCA responsible for the parish hall.	Clerk/F&A portfolio holder/CASCA chairman.	12 months
	Play Equipment failure	L	Weekly inspections by councillors Quarterly inspections by an independent company (Play Equipment Company) [See also Play Equipment below.]	Playing Fields portfolio holders/Clerk	12 months
Legal Powers	Illegal activity or payment	L	Educate Council as to its legal powers.	Clerk/F&A portfolio holder	12 months
Financial Records	Inadequate records	L	RFO/clerk check bi-monthly + annual internal audit	Diary	12 months
Minutes	Accurate and legal	L	Review at following meeting.	Diary	12 months
Members interests	Conflict of interest	L	Update declarations of interest.	Diary	12 months

Risk assessment and management (play areas) for the period 1 April 2017 to 31 March 2018

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Play Equipment - various	Injuries to members of the public	L	Weekly inspections by a councillor. Recorded. Quarterly engineering inspections by the Play Inspection Company. Repairs done asap by a competent person. Hazardous equipment removed from use/fenced off/signs erected/taped off etc.	Portfolio Holder Playing Fields to report on activity at each council meeting.	12 months
Defective Surfaces - Paths Safety surfaces Open grass	Injuries to members of the public (Slips, trips, falls. etc)	L	Quarterly inspections for safety defects e.g. pot holes, glass etc (recorded). Rapid response to defect repairs. Warning signs erected as necessary Mossy areas cleared annually.	Playing Fields portfolio holder/clerk.	12 months
Bins	Injuries to members of the public. Increase in vermin.	L	Bin constructed of toughened material. Inspected regularly and repairs done as needed. Dangerous bins removed from use, including base to prevent trip hazard. Bins emptied regularly.	Playing Fields portfolio holder/clerk	12 months
Fencing	Injuries to members of the public.	L	Fences inspected quarterly (recorded). Rapid response to defect reports. Fence removed if in dangerous condition and temporary one erected.	Playing Fields portfolio holder/clerk	12 months



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Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Seating	Injuries to members of the public	L	Facilities inspected quarterly (recorded). Defects repaired asap. Defective seating removed from use. Seating constructed of durable materials. Seating secured to ground to minimise vandalism.	Playing Fields portfolio holder/clerk	12 months
Dog Fouling	Infection/ill health to members of the public.	L	Dog bins provided and emptied regularly. 'No Dogs' signs erected. Dog warden patrols area. Grass walked before cricket and football matches: any fouling removed.	Playing Fields portfolio holder/clerk. Sports Club members.	12 months
Gates	Entrapments causing injury to members of the public	L	Closures inspected by a councillor weekly. Rapid response to defect reports.	Playing Fields portfolio holder/clerk	12 months
Vegetation	Poisoning/cuts to members of the public.	L	Non-hazardous plants in play areas. Hazardous vegetation (including nettles) removed and/or cut well back.	Playing Fields portfolio holder/clerk	12 months
General Data Protection Regulation	Came into force on 25 May 2018. Need to protect personal data.	L	Council to review data protection guidance at Annual Council Meeting. Tag line on email correspondence to indicate that the council only collects personal data in connection with its direct responsibilities/business.	F&A portfolio holder/clerk	12 months

Reviewed and adopted on: 5 March 2019

Mike Goulding
Chairman

Note: Risk assessment must be reviewed and adopted by the council during the financial year and before 31 March.



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Rating Action Bands			
Risk	Assessed Band	Control Measures	Impact
Unlikely	Low Risk	Maintain Existing Measures	Negligible
Possible	Medium Risk	Improve Control Measures	Moderate
Highly Likely	High Risk	Improve Control Measures immediately and consider stopping work activity until risk reduced	Severe