


Cary Moor Parish Council Risk Assessment

A risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council (PC) to identify any and all potential inherent risks. The PC, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

Subject	Risk(s) Identified	Likelihood - L/M/H	Impact - L/M/H	Risk Rating	Management/Control of Risk	Review/Assess/Revise
FINANCIAL AND MANAGEMENT						
Business continuity	The PC may be prevented from continuing to operate due to an unexpected event	L	H		The PC agreed that as Somerset Council would take over in the event of the PC ceasing to function there was no risk. Business Continuation motion passed 21/47 to hold meetings virtually via zoom in the event of another pandemic or similar preventing in person meetings.	Relevant procedures in place
Precept	The amount of the precept may be insufficient or excessive	L	M		The amount of the annual precept is determined on the basis of a budget which is discussed and approved by the PC. At the Precept meeting the PC receives a report on expenditure and income compared with the previous budget. During the year the PC is regularly updated on realised income and expenditure.	The existing procedure is adequate
Financial records	Incomplete and inaccurate recording. Loss of property belonging to the PC. Lack of recognition of liabilities. Inadequate basis for decision taking	L	M		The financial records should record only and all income, expenditure, assets, and liabilities relating to the activities of the PC. The records are maintained by the Clerk whose competence has been proven by experience.	The existing procedure is adequate
Banking	Loss of money or errors	L	L		The Clerk reconciles the bank account monthly and quarterly reconciliations signed by non-signatories. PC is informed of all transactions passing through the bank account.	The existing procedure is adequate

Cheque and online payments	Errors, unauthorised payments	L	M		Online banking/cheques require two members of Council to sign/authorise after full Council approval has been obtained.	The existing procedure is adequate
Reporting and auditing	Accounting errors or omissions	L	L		The financial records are audited and reported upon annually by an independent internal auditor.	The existing procedure is adequate
Salary	Incorrect salary paid or incorrect tax treatment	L	M		Annual review of salary to be undertaken before Annual Precept is agreed. Clerk and HmRC paid monthly via online banking following receipt of payslip generated via HMRC Basic PAYE Tools.	The existing procedure is adequate
Best value accountability	Unauthorised or excessive costs incurred	L	M		Normal PC practice would be to endeavour to obtain more than one quote bearing in mind any previously obtained budget approval.	The existing procedure is adequate
Insurance	Inadequacy, excessive premium, compliance	L	M		The Clerk obtains 3 quotations prior to renewal. Quotations/schedules reviewed and approved by the PC.	The existing procedure is adequate.
Grants	Receipt of grants	L	L		Grant applications/procedures are followed and decision shared with members as and when relevant.	Relevant procedures in place
	Authorisation of Council to pay	L	L		All such expenditure must adhere to the PC's process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	The existing procedure is adequate
Employees	Fraud by staff	L	M		Requirements of Fidelity Guarantee insurance adhered to. Finance reports are presented as well as and End of Year information with internal and external audit controls.	Existing procedures meet requirements.
	Failure to ensure Health & Safety provision	L	M		The Clerk, as the only PC employee, to be provided adequate direction and safety equipment needed to undertake the role.	Regular monitoring of health & safety requirements. Employment insurance cover monitored annually.
VAT	Failure to appropriately reclaim VAT	L	L		The Council has Financial Regulations which set out the procedure to be followed. Reporting to PC of VAT recovered.	Existing procedures meet requirements.
External Audit / Annual Return	Failure to submit financial documentation as required within the time limits	L	M		Clerk has direct oversight of Annual Governance Accountability Return being completed, approved and signed by the PC, and submitted for internal audit.	Existing procedures meet requirements.
Legal Powers	Illegal activity or payments	L	H		All activity and payments within the power of the PC to be resolved/approved at full Council meetings. Control presented through monthly finance reports.	Existing procedures meet requirements.
Minutes/agendas/Notices Statutory Documents	Failure in accuracy and legality relating to official business documentation	L	H		Minutes & agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are consecutively numbered with each individual page initialled by the Chair and the final page signed and dated by the Chair.	Existing procedures meet legal requirements. Members adhere to Code of Conduct.
	Failure to properly announce PC meeting agenda	L	M		Clerk and Chair have direct oversight of Agenda and its display according to legal requirements.	

	Ineffective conduct of PC meeting business	L	M		Business conducted at PC meetings managed by the Chair.	
Members Interests	Failure to seek and record conflict of interests	L	H		Declaration of interest by members requested and minuted at each PC meeting.	Existing procedures adequate. Members adhere to Code of Conduct Members take responsibility to update register when required.
	Register of members interests	L	H		Register of members interests' forms reviewed regularly and passed to the Local Authority.	
Data Protection	Failure to ensure proper registration	L	H		The PC is registered with the Data Protection Agency and pays by Direct Debit.	Ensure annual renewal of registration.
Councillor Emails	Mitigation for email scamming/attacks	M	H		Councillors advised to set up separate email address for PC correspondence.	Existing procedures adequate.
Freedom of Information	Failure to be able to properly respond to FOI requests	L	H		PC to draft a Model Publication Scheme, including assessment of fees for information based on time required to obtain relevant information.	Monitor any requests made under FOI.
PHYSICAL EQUIPMENT OR AREAS						
Assets	Exposure to cost of loss or damage to third party(ies) property.	L	M		An annual review of assets is undertaken for insurance provision, and an appropriate insurance policy maintained.	Existing procedures meet requirements.
Maintenance	Poor performance of assets or amenities. Risk to health and safety to the public.	L	H		All assets owned by the PC 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 PC. Reported faults/damage are dealt with promptly under the Clerk's delgated responsibilites. Assets are insured.	Existing procedures meet requirements.
Notice Boards	Risk of damage	L	L		The PC currently has four notice boards. No formal inspection procedures are in place, but any damage or faults would be noticed when agendas are posted on the boards and reported to the PC.	Existing procedures adequate.
Meeting location	Inadequacy of location for PC meetings	L	L		PC meetings are held in a regular venue considered to have appropriate facilities for the Clerk, members and the general public.	Venue meets requirements
	Inadequacy of venue Health & Safety arrangements	L	M		The venue is compliant with general Health and Safety requirements (construction, fire etc) and Disability Laws.	
Council records - paper	Loss of records through:				The PC records are stored securely at the home of the Clerk/RFO. Records of historical correspondence/minutes are periodically sent to Somerset Heritage Centre, Taunton	Damage (apart from fire)and theft is unlikely and so provision meets the expected requirements.
	Theft	L	M			
	Fire	M	M			
	Damage	L	M			

Council records - electronic	Loss of Council electronic records through fire, theft or corruption of computer	L H		The PC records are securely stored on a cloud drive and can be backed up onto an external hard drive at the Clerk/RFO's home. Back ups of electronic data are made at regular intervals. Existing procedures meet requirements.
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Approved at PC Meeting held on 13th May 2025 Item 24/40.a.

Signed:

Chairman

Signed:

Clerk/RFO