

# Millbrook Parish Council

## Strategic Risk Management Scheme

Millbrook Parish Council is responsible for the upkeep and maintenance of a variety of public buildings and spaces. The management of risk is an important part of the Council's work: making sure that the people who use our facilities are safe, giving the staff the protection to get on with their work, and protecting the assets that the Council hold.

A risk management scheme covers a range of risks to public money, including the management of council property, activities and employees. It indicates levels of risk and ways of mitigating risks, for example the review of insurance policies and regular inspections.

*Risk is an uncertain event or condition that, if it occurs, will have an effect on the achievement of an authority's objectives. Risk management is the process whereby authorities methodically address the risks associated with what they do and the services which they provide. The focus of risk management is to identify what can go wrong and take appropriate steps to avoid this or successfully manage the consequences. Good risk management allows stakeholders to have increased confidence in the authority's corporate governance arrangements and its ability to deliver its priorities (JPAG 5.89, 2022)*

Whilst the Council completes regular inspections and risk assessments, this document has been produced to enable the Parish Council to assess the risk of all of its functions, and to satisfy it that it has taken adequate steps to minimise this risk. 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:

- a) Identifies the areas to be reviewed
- b) Identifies what the risk might be and the impact of the risk
- c) Evaluates the management and control of the risk and records all findings
- d) Reviews, assesses, and revises the above steps on an annual basis, usually at the Annual Meeting of the Council, unless otherwise stated.

# Millbrook Parish Council Financial and Management Strategic Risk Register

## Matrix

As recommended on page 44, 5.92, The Joint Panel on Accountability and Governance (JPAG) The Joint Practitioners' Guide 2023, the following matrix system has been used:

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

## Management

REF	Subject	Impact Risk / Trigger	Likelihood of occurrence	Impact	Score	Management / Control of Risk	Action required – Review / Assess/Revise
RA/M1	Business Continuity	Council not being able to continue its administration due to an unexpected or tragic circumstance	3	1	M	<ul style="list-style-type: none"> <li>• All files and recent records (both paper and electronic) are kept at the Parish Office.</li> <li>• The Clerk and Admin Support Officer each have a laptop.</li> <li>• Since the Covid-19 outbreak measures have been put in place to allow office staff to work from home (if necessary)</li> <li>• The Chair &amp; Vice Chair have keys to the office.</li> <li>• The Council has the use of Google Drive for access of shared documents.</li> <li>• The Council pays a rent towards the utility costs of the office. The terms include the Council's sole use of the office.</li> </ul>	
RA/M2 (i)	Use of Parish Council Office (i)	Risk associated with lone-working	2	2	M	<ul style="list-style-type: none"> <li>• The Council has a lone working policy.</li> <li>• The office is situated in the centre of the village.</li> <li>• The Clerk / Admin Support Officer keeps in regular contact with the Chair of the Staffing Committee &amp; Chair of the Council.</li> <li>• A doorbell is situated outside the hall.</li> </ul>	<ul style="list-style-type: none"> <li>• Staffing committee to continue to monitor.</li> <li>• Clerk to report any concerns.</li> </ul>

						<ul style="list-style-type: none"> <li>• The Office staff can view members of the public from the office windows.</li> <li>• When working alone in the office the staff are required to keep the office door locked.</li> <li>• The Council's maintenance staff are required to maintain contact with the Council's office staff.</li> </ul>	
RA/M2 (ii)	Use of Parish Council Office (ii)	Health & Safety risk factors from use of the Council office	2	2	M	<ul style="list-style-type: none"> <li>• With only one Velux window in the office, which opens up, ventilation is poor and the office can, at times, get extremely hot. Options were explored for the purchase of a new window but the Village Hall Management Committee felt it would spoil the look of the building.</li> <li>• The Council's flexible working policy enables office staff to work from home, if required.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff to report any concerns.</li> </ul>
RA/M3 (i)	Parish Council Meetings	Lack of disabled access	2	1	L	<ul style="list-style-type: none"> <li>• The Parish Council mainly hosts public meetings in the main hall, which is downstairs.</li> <li>• For access to the upstairs meeting rooms there is a stair lift, which is well maintained and is monitored by the Village Hall Management Committee.</li> <li>• Disabled parking bays have been installed in Millbrook Village Hall car park.</li> </ul>	<ul style="list-style-type: none"> <li>• Report stair lift / disability access issues to Millbrook Village Hall Management Committee. (Should there be a hearing loop installed?)</li> </ul>

RA/M3 (ii)	Parish Council Meetings	Health & Safety risks associated from hosting Council meetings	1	3	M	<ul style="list-style-type: none"> <li>The hall has adequate fire escapes and equipment is regularly checked</li> </ul>	<ul style="list-style-type: none"> <li>Continue to monitor</li> </ul>
RA/M4	Council Records	Loss through theft, fire, flood damage	1	3	M	<ul style="list-style-type: none"> <li>Adequate filing cabinets and cupboards are available in the office.</li> <li>A plinth has been built so flooding is unlikely to affect the office.</li> <li>The village hall committee has installed a flood barrier.</li> </ul>	<ul style="list-style-type: none"> <li>Damage unlikely.</li> <li>Provision is adequate.</li> </ul>
RA/M5	Electronic Records	Loss through backup	1	3	M	<ul style="list-style-type: none"> <li>Use of online accounting package.</li> <li>New secure accessible website provides historic minutes and documents.</li> <li>Use of Google Drive facility available.</li> <li>The Council's payroll is outsourced.</li> </ul>	<ul style="list-style-type: none"> <li>Damage unlikely.</li> <li>Clerk, Admin Assistant and Councillors have had training and have access to website.</li> </ul>
RA/M6	Property and contents owned by the Council	Loss or damage	1	3	M	<ul style="list-style-type: none"> <li>The Council's register of assets is kept up to date.</li> <li>An inventory of the contents stored in the Lime Kiln (the Council's store) is maintained.</li> <li>When employees leave, keys are collected and locks changed.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
RA/M7	Business Activities	Ensuring that the Council is acting within its legal powers	1	3	M	<ul style="list-style-type: none"> <li>The Clerk is CiLCA qualified.</li> <li>Staff and Councillors are provided with opportunities for training.</li> <li>The Council is a member of Cornwall Association of Local Councils.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

RA/M8	Employment law and Inland Revenue Regulations	Ensuring that requirements are met	1	3	M	<ul style="list-style-type: none"> <li>● Access to guidance and support is provided by CALC, NALC and SLCC.</li> <li>● The Council's payroll is outsourced.</li> </ul>	●
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## Finance

REF	Subject	Impact Risk / Trigger	Likelihood of occurrence	Impact	Score	Management / Control of Risk	Action required – Review / Assess/Revise
RA/F1	Precept	Adequacy of precept in order for the Parish Council to carry out its Statutory Duties.	3	1	M	<ul style="list-style-type: none"> <li>To determine the precept amount required, the Parish Council regularly receives budget reviews throughout the year, and at the time the precept amount is considered, the Parish Council receives a budget report, including actual position and projected position, with indicative figures/costings obtained by the Clerk / RFO. <sup>1</sup>With this information, and from consideration of any future projects, the Parish Council determines the amount of precept required for the following financial year.</li> <li>The Clerk advises the Parish Council when the precept monies are received.</li> </ul>	<ul style="list-style-type: none"> <li>Finance committee to continue to meet to review the financial position of the Council and make recommendations.</li> <li>The use of the Scribe accounting package will enable the Council Office staff provide reporting specifically designed for local authorities.</li> </ul>
RA/F2	Financial Records	Inadequate records and financial Irregularities	1	3	M	<ul style="list-style-type: none"> <li>The Parish Council has Finance Regulations which set out the requirements. The regulations are viewed regularly.</li> <li>The Council's Unity Trust account enables Councillors to review the transactions on the bank account.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to monitor and review</li> </ul>

<sup>1</sup> Local Government Act 1972, section 151

						<ul style="list-style-type: none"> <li>• The outsourcing of the payroll provides continuity.</li> </ul>	
RA/F3	Bank and banking	Inadequate Checks. Banks Mistakes. Loss of Signatories.	1	3	M	<ul style="list-style-type: none"> <li>• Monthly bank reconciliation checks are completed.</li> <li>• The bank balance is reported at the Council meeting.</li> <li>• Finance reports are submitted to Council meetings.</li> <li>• Members from the finance committee conduct control checks.</li> <li>• The Council has four bank signatories.</li> </ul>	<ul style="list-style-type: none"> <li>• Procedures are adequate but are monitored and reviewed.</li> </ul>
RA/F4	Cash	Loss through theft or dishonesty.	1	3	M	<ul style="list-style-type: none"> <li>• Petty cash is maintained in a locked safe and reconciled regularly.</li> <li>• Since the use of internet banking and opening accounts with building suppliers and local shops the use of petty cash has reduced.</li> <li>• The car park machine provides an audit list which details previous takings and current takings.</li> <li>• Since 2022 the Council has employed an Adin Support Officer, reducing the time the office is occupied by a single employee and increasing overall monitoring capacity.</li> </ul>	<ul style="list-style-type: none"> <li>• Existing controls are adequate but will be monitored.</li> <li>• Cash takings are part of the Council's control check.</li> </ul>
RA/F5	Financial Controls & Records	Lack of Information communication	1	2	L	<ul style="list-style-type: none"> <li>• Payment listings detailing payments for approval and payments made under delegated</li> </ul>	<ul style="list-style-type: none"> <li>• Existing procedure is adequate</li> </ul>



						<p>authority are submitted to the Council with the supporting documents for Council meetings.</p> <ul style="list-style-type: none"> <li>• Payments are recorded in the Council minutes.</li> </ul>	
<b>RA/F6</b>	Direct Costs	Goods supplied and not invoiced Incorrect invoicing and payments	1	3	<b>M</b>	<ul style="list-style-type: none"> <li>• The Council's Financial Regulations set out the requirements.</li> <li>• The performance of the RFO is monitored by the Staffing Committee.</li> <li>• Invoices are checked for numeric accuracy.</li> <li>• Works are verified by the Clerk/RFO and / or the Council.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial regulations are reviewed regularly.</li> <li>• Existing procedures are adequate.</li> </ul>
<b>RA/F7</b>	Insurance Existing procedure	Adequacy Cost Compliance Fidelity Guarantee	1	3	<b>M</b>	<ul style="list-style-type: none"> <li>• An annual review is undertaken of all insurance arrangements in place. Employers' Liability, Public Liability and Fidelity Guarantee are a statutory requirement.</li> <li>• An Asset &amp; Open Spaces Working Group has been set up.</li> </ul>	<ul style="list-style-type: none"> <li>• Adequate. Review provision and compliance annually.</li> <li>• The Asset &amp; Open Spaces Working Group is currently reviewing the Council's assets.</li> </ul>
RA/F8	Election costs	Risk of election cost	1	3	<b>M</b>	<ul style="list-style-type: none"> <li>• At the time of completing this assessment the Council has two spaces available.</li> <li>• The Clerk has promoted the work of the Council and publicised NALC's 'become a Councillor' campaign.</li> <li>• To cover the costs of a potential poll and associated costs in an election year, the Council has a</li> </ul>	<ul style="list-style-type: none"> <li>• Included when preparing the precept</li> </ul>

						contingency budget to meet election costs.	
RA/F9	VAT	Re-claiming	1	2	L	<ul style="list-style-type: none"> <li>● HMRC return is submitted online.</li> <li>● Reminders are sent to the Clerk by email if the return has not been submitted.</li> </ul>	<ul style="list-style-type: none"> <li>● Existing procedures adequate</li> </ul>
RA/F10	Annual Return	Not submitted within time limits	1	3	M	<ul style="list-style-type: none"> <li>● The Clerk is responsible to ensure the accounts are submitted to the internal auditor, that the Annual return is completed and signed by the Council, then sent on to the External Auditor within time limit.</li> <li>● The Council's appointed internal auditor has a background and experience working with local Councils.</li> </ul>	<ul style="list-style-type: none"> <li>● Clerk to ensure members are provided with sufficient information, including the Joint Practitioners Guide in Accountability and Governance.</li> </ul>

RA/F11	Salaries & Associated Clerk costs	Salaries paid incorrectly. Wrong hours paid. Wrong rate paid. False employee Wrong PAYE deductions	1	3	M	<ul style="list-style-type: none"> <li>Salaries are reviewed annually by the relevant committee and recommendations made to Council.</li> <li>Figures are incorporated in budget calculations.</li> <li>Since April 2021 the payroll is outsourced to One Less Worry</li> <li>The checking of salaries form part of the control check completed by members of the Finance Committee.</li> </ul>	<ul style="list-style-type: none"> <li>The Chair of the Council, or a point of contact, will be required to liaise with One Less Worry regarding any adjustments for the Clerk's pay.</li> </ul>
RA/F12	Clerk	Loss of Clerk	1	3	M	<ul style="list-style-type: none"> <li>Opportunities for training provided.</li> <li>Strong communication links with members of the staffing committee.</li> <li>The Clerk maintains the opportunity of interacting with other Clerks.</li> <li>Staffing committee Terms of Reference <b>are</b> reviewed annually.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure Councillors have adequate training on staffing matters.</li> </ul>
RA/F13	Grants	Ensure proper use of funds granted to local community organisations under s137 or GPC	1	2	L	<ul style="list-style-type: none"> <li>The Council has met the criteria of General Power of Competence.</li> <li>Grant applications are reviewed and assessed on their merit.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

## Assets

REF	Subject	Impact Risk / Trigger	Likelihood of occurrence	Impact	Score	Management / Control of Risk	Action required – Review / Assess/Revise
RA/A1	Street furniture and Office equipment	Damaged bins notice boards, bus shelters and benches etc.	1	2	L	<ul style="list-style-type: none"> <li>Asset register needs reviewing.</li> <li>Insurance is due for renewal in June and needs reviewing in May.</li> <li>An Asset &amp; Open Spaces Working Group has been formed.</li> <li>The Clerk, with support from the Chair &amp; Vice Chair, maintains a Council Facebook page. Urgent issues can be reported by messaging the Facebook page.</li> <li>The Council employs two maintenance staff who report issues to the Clerk by WhatsApp.</li> <li>The Council has a database of contractors to call on in emergencies.</li> </ul>	<ul style="list-style-type: none"> <li>The Council's maintenance staff to continue monitoring the condition of Council property.</li> </ul>
RA/A2	Public conveniences	Damage to building, vandalism	2	3	H	<ul style="list-style-type: none"> <li>The public toilets are scheduled to be open seven days a week.</li> <li>The cleaning of the public toilets is contracted to Mrs J Moore, who keeps in regular contact with the Clerk.</li> <li>The Council's maintenance staff are tasked with opening the public toilets.</li> </ul>	<ul style="list-style-type: none"> <li>Vandalism could result in the closure of the public toilets.</li> <li>Councillors assist in monitoring the public toilets.</li> </ul>
RA/A3	Play and recreation equipment	Loss / damage / injury to third party(ies) / property	1	3	M	<ul style="list-style-type: none"> <li>The Clerk, assisted by the Admin Support Officer and maintenance staff, completes visual inspections of the recreation park.</li> </ul>	<ul style="list-style-type: none"> <li>Council's caretaker and assistant care have attended</li> </ul>

						<ul style="list-style-type: none"> <li>• Damage is reported to the Council by the Council Facebook page or email.</li> </ul>	RoSPA Play Park Inspection training.
RA/A4	Land & Buildings	Preservation of title to land & buildings	<b>2</b>	<b>1</b>	<b>M</b>	<ul style="list-style-type: none"> <li>• All land and buildings have been registered.</li> <li>• Employment of maintenance staff enables the Council to have a tighter control on monitoring the Council's assets.</li> <li>• A bat survey has been completed on the Lime Kiln building.</li> </ul>	<ul style="list-style-type: none"> <li>• Existing procedures sufficient.</li> </ul>
RA/A5	Land & buildings	Damage or theft to buildings & contents	<b>1</b>	<b>3</b>	<b>M</b>	<ul style="list-style-type: none"> <li>• Land and property is monitored by staff and Council.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to monitor and review</li> </ul>

## Legal

### Liabilities

REF	Subject	Impact Risk / Trigger	Likelihood of occurrence	Impact	Score	Management / Control of Risk	Action required – Review / Assess/Revise
RA/L1	Legal Powers	<p>Illegal activity or payments</p> <p>Working Parties taking decisions. (risk of legal challenge)</p>	1	3	<b>M</b>	<ul style="list-style-type: none"> <li>• All activity and payments are made within the powers of the Parish Council (not ultra vires) and are to be resolved and clearly minuted.</li> <li>• Terms of reference are in place and regularly reviewed.</li> <li>• The Clerk is CiLCA trained (a recognised Local Council qualification). As detailed on the Clerk's job description, the Clerk is expected to advise the Council on, and assist in the formation of, overall policies to be followed in respect of the authority's activities and in particular to produce all the information required for making effective decisions and to implement constructively all decisions.</li> <li>• When required the Clerk seeks advice from the Society of Local Councils or Cornwall Association of Local Councils (CALC)</li> </ul>	<ul style="list-style-type: none"> <li>• Council to continue to support the Clerk in training.</li> <li>• Any new staff to be given the opportunity of training.</li> <li>• The Clerk should continue to provide all Councillors with relevant training.</li> <li>• The Council to cover membership fees for the County Association (CALC) and the Clerk's membership fees.</li> <li>• The Council will continue to utilise the services of professional bodies.</li> <li>• The Clerk should continue to provide the Council with newsletters and bulletins from Cornwall Council, National Association of Local Councils (NALC) and Cornwall Association of Local Councils (CALC) and in the long-term absence of the Clerk measures need to be put in place for communication to be forwarded to the members.</li> </ul>

RA/L2	Members / agendas & Statutory documents	Accuracy and legibility. Non-compliance with statutory requirements (risk of the Council being legally challenged) <b>Proper, timely and accurate reporting of council business in the minutes</b>	1	3	M	<ul style="list-style-type: none"> <li>Minutes and agendas are produced in the prescribed method and adhere to legal requirements.</li> <li>Minutes are approved and signed at next meeting unless there is a resolution made to defer approval until the following meeting.</li> <li>Minutes and agendas are displayed according to legal requirements.</li> <li>Business conducted at Council complies with the Council's Standing Orders.</li> </ul>	<ul style="list-style-type: none"> <li>The Clerk, who is employed as Proper Officer of the Council, is under a statutory duty to carry out all the functions, and in particular to serve or issue all the notifications required by law of a local authority's Proper Officer. The Clerk shall prepare the agendas for meetings in consultation with the appropriate members of the Council or relevant committees.</li> </ul>
RA/L3	Employer Liability  Employee Liability  Councillor Liability	Non-compliance with employment law Causing injury (damage) to employee property Causing injury (damage to Councillors)	1	3	M	<ul style="list-style-type: none"> <li>The Council has relevant insurance in place.</li> <li>Legal Advice can be sort from the County Association.</li> <li>The Clerk is a member of the Society of Local Councils</li> </ul>	<ul style="list-style-type: none"> <li>Continue to ensure adequate insurance cover is provided, subscriptions are renewed, and training provided.</li> </ul>
RA/L4	MLMA	Failure by MLMA to comply with reporting of encroachments and maintenance of reserve to meet liabilities	1	3	M	<ul style="list-style-type: none"> <li>The Council has a representative on the Millbrook Lake Mooring Association Committee.</li> </ul>	<ul style="list-style-type: none"> <li>New representative to be appointed in May 2023</li> </ul>
RA/L5	Freedom of Information	Lack of transparency	1	3	M	<ul style="list-style-type: none"> <li>The Council has adopted a Model Publication Scheme and Freedom of Information Policy.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure website is kept up to date.</li> <li>Councillors' attendance record to be publicised.</li> </ul>

						<p>Two Councillors are using external email addresses. Both Councillors have supplied the Clerk with the nominated email addresses.</p> <ul style="list-style-type: none"><li>• The Council has recently updated its website to ensure it is secure and accessible.</li></ul>	
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### Member's responsibilities

REF	Subject	Impact Risk / Trigger	Likelihood of occurrence	Impact	Score	Management / Control of Risk	Action required – Review / Assess/Revise
RA/M1	Members interests	Conflict of interest  Register of interests	1	3	3	Councillors have a duty to declare any interest at the start of the meeting <sup>2</sup>	To be aware of regulations with reference to Standards and Register of Interests and review any changes in relation to the Standards and the Code of Conduct.

### Council Reputation

REF	Subject	Impact Risk / Trigger	Likelihood of occurrence	Impact	Score	Management / Control of Risk	Action required – Review / Assess/Revise
RA/R1	Councillors & Staff	Bringing the Council into disrepute.	1	3	3	Councillors should receive code of conduct training <sup>3</sup>	Clerk to investigate Code of Conduct training for all Councillors and training records to be maintained.

**Approved Minute 270e, Full Council meeting 20/04/2021 (Finance Committee recommendation 14/04/21, FCAI9**

**Minute 187, Reviewed during the Full Council meeting on 18/07/2023.**

**Minute 203.3, Full Council meeting 16/04/2024 – reviewed and approved.**

**Note: Amended after the meeting to state the Council has two vacancies.**

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### Legislation

<sup>2</sup> Localism Act 2011 and The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

<sup>3</sup> The Parish Councils (Model Code of Conduct) Order 2001 No. 3576