|  |  |  |  |
| --- | --- | --- | --- |
| LEGEND | 1 | 2 | 3 |
| Frequency | very rarely | Occasionally | quite often |
| Severity | very minor | Significant | very serious |
| Grade | 1 – 3 LOW | 4-6 MEDIUM | 7 – 9 HIGH |

| Subject | Risk | Frequency  F | Severity  S | Grade  F x S | Control Measures | Additional Action/Comments |
| --- | --- | --- | --- | --- | --- | --- |
| MANAGEMENT | | | | | | |
| Legal Powers | Undertake illegal activity or payment | 2 | 3 | 6 | Legal Advice available from OVW & TCBC  All actions resolved and minuted.  Insurance – Public Liability & Legal |  |
| Actions by Clerk | Unlawful action by Clerk | 1 | 3 | 3 | Annual Membership of OVW  Adequate Fidelity Insurance | Insurance and Training for Clerk |
| Documents | Inaccurate or non-compliant minutes, etc | 2 | 2 | 4 | Minutes, agendas, summonses produced displayed and agreed in accordance with legal requirements |  |
| Minutes | Not issued on time | 1 | 2 | 2 | Minutes approved at following meeting |  |
| Council records | Unable to conduct business due to loss of records | 1 | 3 | 3 | Electronic records stored on One Drive . |  |
| Members Interests | Possibility of conflict of interest – Breach of Code of Conduct | 2 | 2 | 4 | Standing item on agenda  Onus on individual Councillors to declare interest | New Cllrs are informed of requirement. Training available via OVW |
| GDPR | Non compliance with new legislation – financial penalty | 2 | 3 | 6 | Information Commissioner Office provides periodic updates & training via OVW | Staff training to ensue adherance to new legislation |
| FINANCIAL | | | | | | |
| Public Liability | Risk to third parties | 1 | 3 | 3 | Insurance in place and reviewed annually | Inform Insurers of any public events. |
| Employer liability | Council not compliant with employment law | 1 | 3 | 3 | Clerk advises council on requirements.  Insurance includes Employer’s Liability. Pension - compliant with Pension Regulations | Monitor changes in legal obligations |
| Precept | Precept not claimed  Insufficient funds to carry out planned activities | 1 | 3 | 3 | Annual budget prepared by Clerk and agreed by Council in January each year.  TCBC informed following meeting | Accounts scrutinised by Council every month and budget adjusted if needed |
| Insurance | Cover is insufficient for Council liabilities | 2 | 3 | 6 | Annual review of all insurance cover |  |
| Banking | Inaccuracy/Fraud | 2 | 3 | 6 | Financial regulations in place and adhered to. Monthly bank reconciliation completed. | Clerk provides monthly budget monitoring information |
| Section 137 | Non compliance | 1 | 3 | 3 | Compliance with Welsh Government section 137(4)(a) of the Local Government Act 1972 (the 1972 Act) |  |
| VAT | Failure to record & reclaim | 1 | 3 | 3 | Input VAT recorded on all transactions and reclaimed annually |  |
| Cash | Loss through dishonesty or theft | 1 | 3 | 3 | No petty cask | Any cash collections banked promptly |
| Election Costs | Costs of holding an election. | 2 | 2 | 4 | Reserves maintained |  |
| Payroll | Incorrect salary paid | 2 | 2 | 4 | Requirements of HM Revenue & Customs fully met through SLA with GAVO |  |
| Annual return | Not submitted on time | 1 | 2 | 2 | Completed and submitted as soon as possible after Council meeting – following guidance from Wales Audit Office |  |
| OTHER | | | | | | |
| Cyber Security | Website hacked | 2 | 1 | 2 | Website hosted by suplier with extensive expertise in supporting community councils | Information documents only on website  Originals with Clerk |
| Cyber Security | E-mails hacked and/or corrupted | 2 | 3 | 6 | E-mails hosted by supplier with extensive expertise in supporting community councils | ICT support service purchased which provides hardware & software support plus security |