

AREA	RISK	LEVEL	CONTROL MEASURE	CONTROL METHOD
Finance	Effective and secure Banking	High	<ul style="list-style-type: none"> Financial Regulations Internal Controls. All payments presented to full Council on a payments listing with 2 Councillors appointed to approve. Online banking with 2 Councillors appointed to complete the payment process. Funds held are spread across multiple accounts. Insurance cover for loss of money "in transit", in the private residence of employee, in OPC's premises. 	<ul style="list-style-type: none"> Annual review of Financial Regulations or following NALC updates or changes in legislation (review due in accordance with 2019 NALC model). Regular review of Internal Controls. All accounts reconciled with the finance package on a monthly basis, reviewed by Council, 2 Councillors appointed to sign then signed by the Chairman. Quarterly review of financial records by full Council. Internal Audit. External Audit.
	Loss of income or need to provide essential services upon critical damage, loss or non-performance of third party.	Medium	<ul style="list-style-type: none"> Minimal potential impact - no insurance required. All contractors involved with contracts in excess of £500 to provide proof of public liability cover. Chapel Cottage is managed by a lettings agency to maximise income and to secure new tenants when the property becomes vacant as quickly as possible. 	<ul style="list-style-type: none"> Insurance policy reviewed annually. Staff to source evidence of insurance and risk assessments for all contracts in excess of £500. Full Council to consider all reasonable offers to rent Chapel Cottage.
	Effective and secure Investments	Medium	<ul style="list-style-type: none"> Investment Strategy (under development). Investments deposited across multiple accounts to minimise risk. Internal Audit. 	<ul style="list-style-type: none"> Follow Investment Strategy when making investments. All accounts reconciled on a monthly basis, reviewed by Council, 2 Councillors appointed to sign then signed by the Chairman. Keep each investment fund/account below the FSCS limit. Follow Internal Auditor's advice.

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	Loss of cash through theft or dishonesty	Medium	<ul style="list-style-type: none"> Fidelity Guarantee insurance covering employees, key personnel, Councillors and volunteers & reviewed for value of any funds store. Online banking. Minimal cash handling. 	<ul style="list-style-type: none"> Encourage BACS or cheque payments wherever possible. Monthly bank reconciliation to be approved by 2 Councillors then signed by the Chairman with sight of the bank statements. Obtain references for all Staff (insurance requirement).
	Failure to comply with HMRC regulations	Medium	<ul style="list-style-type: none"> HMRC helpline for advice. Tax Digital. Quarterly VAT returns through the financial package. Internal Audit. External Audit. Staff training where required. 	<ul style="list-style-type: none"> Use HMRC helpline when necessary or ask accountant for advice. Registered for Tax Digital and submit quarterly VAT returns through the finance package. Payroll is calculated and submitted on HMRC Payroll. VAT returns are reconciled with all bank accounts and reported to Council.
	Failure to keep track of spending	High	<ul style="list-style-type: none"> Introduction and use of Scribe accounting package. 	<ul style="list-style-type: none"> Scribe reconciliations signed off monthly at full Council meeting.
	Adequate budgeting and annual precept to cover the Council's operations	Medium	<ul style="list-style-type: none"> Comprehensive budget preparation taking into account end of year forecast at the Q3 position. Budget monitoring by full Council and committees. Internal Audit. Training and CPD for staff and Councillors to understand required expenditure arising from changes in legislation and OPC's liabilities. Reserves Policy. 	<ul style="list-style-type: none"> Draft budgets to be prepared in accordance with the financial regulations and circulated prior to the full Council meeting in January. Budget and proposed precept to be approved at the January meeting. Expenditure against the budget reviewed by full Council and Committees on a quarterly basis. General reserves and earmarked reserves reviewed by full Council on a quarterly basis. Ensure method of keeping up-to-date with changes in sector legislation. Regular review of service contracts.
	Complying with borrowing restrictions	Low	No borrowing at present.	

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Security	Buildings	Medium	<ul style="list-style-type: none"> Buildings insurance. Asset register. Buildings security considered as a high priority. Manage number of key holders. 	<ul style="list-style-type: none"> Annual review of insurance. Annual review of asset register. Minimise key holders. Record when keys are borrowed & returned. Open premises for contractors wherever possible rather than giving the key directly. HCC manage main building where OPC office is based.
	Theft	Medium	<ul style="list-style-type: none"> Contents insurance cover for Office. Internal offices and cabinets locked. Minimal equipment stored in Parish Room. No cash stored in office. 	<ul style="list-style-type: none"> Annual review of insurance. Annual review of risk assessment. Secure premises as a high priority, eg repair broken locks immediately.
Assets	Protection of physical assets	Medium	<ul style="list-style-type: none"> Assets Register. Insurance cover for buildings and play equipment. Land registered with Land Registry. Inspections regime. 	<ul style="list-style-type: none"> Annual review of insurance. Annual review of asset register. New items added to asset register and insurance policy in a timely manner. Regular inspections of assets.
	Maintenance of buildings	Medium	<ul style="list-style-type: none"> Buildings maintenance programme. 6 monthly visual inspection programmes (to be instigated). Adequate budget provision and earmarked reserves. 3 yearly review/evaluation/evaluation of assets (due). 	<ul style="list-style-type: none"> Amenity Areas Committee reviews inspection programme at 6 monthly intervals. Amenity Areas Committee to consider rolling R&M programme as developed and researched by staff following 3 years assets review.
	Maintenance of play areas	High	<ul style="list-style-type: none"> Compliance with RoSPA guidelines. Annual, independent inspection by a registered play inspector. Adequate R&M programme. Adequate budget provision and earmarked reserves. 	<ul style="list-style-type: none"> All play areas are inspected monthly by staff and grounds contractors also report identified issues Quarterly review of inspection records by Amenity Committee. Respond to medium and high risk issues as identified. Ensure adequate budget provision when setting budget. Build earmarked reserve for low priority issues and complete replacements in accordance with anticipated life of equipment.

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Legal	Public Liability	High	<ul style="list-style-type: none"> Insurance cover for public liability and Hirers Liability. Proper and effective compliance with H&S – H&S Policy. Proper R&M of OPC's assets. All H&S matters considered as a high priority. Clerk acts as Responsible H&S Officer. H&S training for staff and Councillors. Tree Inspection Policy. 	<ul style="list-style-type: none"> Annual review of insurance by full Council. Annual review of risk assessments by Committees and full Council. Risk assessments carried out and reviewed when required. Annual check of 3rd party insurance hirers by Staff. Ensure leaseholders (tennis club, bowls club and Leapfrogs) have own insurance. Ensure all contractors have adequate insurance. Ensure landlord of Bridewell has adequate insurance. Staff to obtain risk assessments and insurance for contracts over £500 and method statements for large projects. Regular liaison with HCC re Bridewell building. High risk H&S matters to be reported to full Council and actioned asap. Training schedule (to be developed) regularly reviewed by Clerk and Staffing Committee. Annual review of H&S Policy or following significant change in legislation or circumstances.
	Employer Liability	High	<ul style="list-style-type: none"> Compliance with Employment law. Compliance with H&S at Work Act 1974 and Management of Health & Safety at Work Regulations 1999 + other specific, relevant H&S legislation. Compliance with Equality Act 2010. Essential Employment Law training for Staffing Committee, Clerk and any other member of staff with line management responsibilities. Separate Staffing Committee. Health & Safety Policy. HALC desktop support. Employers Liability Insurance. Legal insurance cover. Fidelity guarantee insurance cover. 	<ul style="list-style-type: none"> Staffing Committee and line managers to seek professional advice wherever possible. Urgent employment law matters to be reported to Staffing Committee or full Council (whichever is most suitable and minimising any disclosure of personal data). High risk H&S matters to be reported to Staffing Committee or full Council (whichever is most suitable & minimising any disclosure of personal data). Training schedule (to be developed) regularly reviewed by Clerk and Staffing Committee. Annual review of insurance. Annual review of H&S Policy or following significant change in legislation or circumstances.

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	Acting lawfully	Medium	<ul style="list-style-type: none"> • Training and CPD for Staff and Councillors. • Compliance with key sector legislation (this list is not exhaustive): <ul style="list-style-type: none"> • Local Government Acts 1972 and 2003 and Misc Provision 1974. • Local Government Finance Act 1988. • Localism Act 2011. • Local Audit and Accountability Act 2014 & Smaller Authorities Regulations 2015. • Local Authorities Cemeteries Order 1977. • GDPR 2018. • Equality Act 2010. • Sound and reliable sources of advice – eg HALC, NALC & SLCC. • Legal expenses insurance cover. • Fidelity guarantee insurance cover. • Libel & slander insurance cover. • Monitoring Officer. 	<ul style="list-style-type: none"> • Annual review of Standing Orders. • Annual review of Financial Regulations. • Ensure all Councillors have completed DPI forms. • Regular review of Code of Conduct. • The appointment of suitably qualified and experienced staff. • Training schedule (to be developed) regularly reviewed by Clerk and Staffing Committee. • Clerk to advise Council on acting within legal powers and complying with relevant legislation. • Clerk (or committee with delegated authority) to obtain advice where required. • Clear policies on how OPC will comply with legislation. • Council decisions to be clearly minuted including decision, value and power to act (should OPC lose the General Power of Competence). • Promote transparency by publishing as much Council business as possible on OPC's website. • Membership of ICO.
	Loss of key staff	Medium	<ul style="list-style-type: none"> • Business Continuity Plan. • Appropriate notice periods in staff contracts. • Comprehensive records and reports. • IT back-up. 	<ul style="list-style-type: none"> • Regular review of continuity plan. • Succession planning. • Staff annual leave does not impact on business continuity. • Proper handover and induction plans with staff changes.
IT & Council Records	Loss of paper records	Medium	<ul style="list-style-type: none"> • Data Retention Policy • Council records are stored either on paper, electronically or both in the parish office. • Internal office doors and filing cabinets are locked. • Papers are filed in fireproof cabinets wherever possible. • Some historic records are held offsite in the North Chapel or Hampshire Archives. 	<ul style="list-style-type: none"> • Regular review of Data Retention Policy. • Regular clean up in office. • Staff to ensure premises are secured. • Staff to minimise paper clutter. • Staff to back-up important documents.

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	Threat of IT failure or theft	High	<ul style="list-style-type: none"> • All data is stored in the cloud. • All data stored on the OPC server is backed up weekly. • The back-up disk is stored off-site. • Office laptops are stored off-site. • Passwords are recorded and stored securely. 	<ul style="list-style-type: none"> • External IT support ensures successful back-ups. • Staff to protect passwords. • Consider IT upgrades at regular intervals. • Ensure all devices have anti-virus software.

Reviewed and approved at OPC meeting held on: 11 February 2020

Signed by the Chairman:
