

Brympton Parish Council Risk Management Scheme 2026 – 27

Adopted: May 2027

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Brympton Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

KEY	
HIGH	
MEDIUM	
LOW	

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	Severity of hazard H/M/L	Management/control of Risk	Risk after Control H/M/L	Assess/Revise
Precept	i) Adequacy of precept in order for the Council to carry out its Statutory duties ii) Somerset Council not informing of date to submit the precept amount.	H	i) To determine the precept amount required, the Council regularly receives budget update information usually monthly, at least quarterly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Finance Working Group maps out the required monies for standing costs and projects for the following year and applies specific	L	i) Existing procedure adequate. ii) Request deadline in November 2026 if not already advised by Somerset Council, in order to plan the PC Precept meeting in a timely manner.

			<p>figures to budget headings, the total of which is used to take forward to Full Council agree the precept amount to be requested from Somerset Council.</p> <p>ii) The figure is submitted by the RFO in writing on the forms supplied by SC. The RFO informs the Council when the monies are received.</p>		
Financial Records	<p>i) Inadequate records</p> <p>ii) Financial irregularities</p>	H	<p>i) The Council has Financial Regulations which sets out the requirements.</p> <p>ii) The records are backed up Monthly to a Microsoft ONEDRIVE Account and external hard drive and historical data is retained and recorded in the minutes.</p>	L	<p>Existing procedure adequate.</p> <p>Review the Financial regulations when necessary, at least annually.</p>
Bank and banking	<p>i) Inadequate checks</p> <p>ii) Bank mistakes</p>	H	<p>i) The Council has Financial Regulations which set out banking requirements</p> <p>ii) Quarterly reconciliation</p>	L	Existing procedure adequate.
Savings and Investments	Financial security	H	The Council has an Investment Policy (adopted May26) which is reviewed annually and follows statutory guidance on Local Government Investments (LGA 2003)	L	The PC currently only has short-term investments in UK banks and building societies which are protected by the FSCS.
Reporting and auditing	i) Information communication	M	i) Financial information is a regular agenda item and reviewed and approved at least quarterly.	L	<p>i) Existing procedures adequate.</p> <p>ii) Note comments from Auditors and action them where necessary.</p>

			ii) Internal and External auditors are commission to undertake yearly audits.		
Grants and Donations	i) Power to pay	H	I) All such expenditure goes through the required Council process of approval, a Grant Policy is in place and S137 limits are advised by the clerk.	L	Existing procedure adequate.
Best value accountability	i) Work awarded Incorrectly. ii) Overspend on services.	M	i) Normal Parish Council practice would be to seek, if possible, competitive tenders for major work. ii) If problems encountered with a contract and/or spend, the Clerk would investigate the situation and report to the Council.		Existing procedure adequate.
Salaries and assoc. costs	i) Salary paid incorrectly. Unpaid Tax to Inland Revenue.	H	i) Salary rates are assessed annually by Council. Payslips are provided and P30 generated by payroll contractor. All payments are approved monthly at FC meeting. The Parish Clerk/RFO has a contract of employment and job description	L	Continue to use Payroll company to provide payslips and calculate HMRC payments monthly. Checked by Internal auditor.
Employees	i) Fraud by staff ii) Health and safety iii) Loss of staff	H	i) Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. ii) All employees to be provided adequate direction and safety equipment needed to undertake their roles.	M	i & ii) Monitor health and safety requirements and carry out risk assessments where required and review insurance annually. iii) Ensure budget provision for increased cost of Locum (typically double). Consider alternative arrangements for Physical records.

			<p>iii) Make budget provision for employment of Locum cover until replacement recruited. Dedicated PC laptop contains all PC electronic records.</p> <p>Physical records kept at clerks home.</p>		Keep physical records to a minimum.
VAT	i) Reclaiming/charging	M	<p>i) VAT is claimed back annually and recorded separately in the cashbook and minuted when received. Invoices are checked to be made out to Brympton Parish Council before VAT reclaimed.</p> <p>The council is not VAT registered so no VAT is charged.</p>	L	Existing procedures adequate.
Annual Return (AGAR) and associated Financial papers	i) Submit within time limits	H	Annual Return is completed by Clerk as soon as possible after year end and signed by the Council, submitted to internal auditor for checking and signing then sent to external auditor within prescribed time frame.	L	Existing procedures adequate.
Legal Powers	Illegal activity or payments	H	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings.	L	Existing procedures adequate.
Minutes/agendas/ Notices Statutory Documents	<p>i) Accuracy and legality</p> <p>ii) Business conduct</p>	H	<p>i) Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements.</p>	L	<p>Existing procedures adequate.</p> <p>Members adhere to and attend training on the Code of Conduct, adopting annually.</p>

			<p>ii) Business conducted at Council meetings should be managed by the Chair.</p> <p>All Cllrs have signed up to the Somerset Code of Conduct.</p>		
Members interests	<p>i) Conflict of interests</p> <p>ii) Register of members interests</p>	M	<p>i) Declarations of interest by members at Council meetings.</p> <p>ii) Register of members interest forms reviewed as required and at least annually.</p>	M	Existing procedures adequate. Members take responsibility to update register.
Policies	i) Missing or not kept up to date	M	i) Policies available on website, checked by auditor and adopted annually at the APCM	L	Existing procedures adequate.
Website	<p>i) Not available</p> <p>ii) Content not kept up to date</p>	M	<p>Website is managed by an external provider, giving support as needed.</p> <p>Internal audit checklist includes website content.</p>	L	Existing procedures adequate.
Insurance	<p>i) Cost</p> <p>ii) Adequacy</p> <p>iii) Compliance</p> <p>iv) Fidelity Guarantee</p>	H	<p>i) Every 3 years the insurance provider is reconsidered for competitiveness.</p> <p>ii) An annual review is undertaken of all insurance arrangements before the renewal date in accordance with the Asset Register.</p> <p>iii) Employers and Employee liabilities a necessity and standard within Council policies.</p> <p>i, ii, iii) Full Council take responsibility for checking levels and scope of cover is adequate.</p>	L	<p>Existing procedure adequate.</p> <p>Insurance is in place and reviewed annually.</p>

			iv) Fidelity checks in place and on the audit checklist.		
Data protection	i) Policy provision	H	i) The Parish Council is registered with the Data Protection Agency. Payments set up by Direct Debit.	L	Ensure annual renewal of registration
Freedom of Information	i) Policy Provision	M	i) The Council has a Model Publication scheme in place. The Parish Council is aware that if a substantial request came in it could create a number of additional hours work they can request a fee to supplement the extra hours	M	Monitor any requests made under FOI

Physical Equipment or Areas

Subject	Risk(s) identified	Severity of hazard H/M/L	Management/control of Risk	Risk after Control H/M/L	Assess/Revise
Assets	i) Loss or damage ii) Risk/damage to third party (ies) property	H	i) An annual review of assets is undertaken by 2 members of the PC locating and visually inspecting all assets for insurance provision Auditor checks all assets covered by insurance. ii) Public Liability cover included with PC insurance.	M	Asset Register updated annually and checked alongside the insurance.

Maintenance	i) Poor performance of assets or amenities	M	<p>i) All assets owned by the Parish Council are regularly reviewed and maintained by the OSWP.</p> <p>All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council.</p> <p>Assets are insured.</p>	L	Existing procedures adequate
Notice Board	i) Risk of damage	M	<p>i) The Parish Council owns 10 noticeboards.</p> <p>Any repairs/damage is reported at FC meeting. Noticeboards are insured.</p>	L	Existing procedures adequate
Meeting location	<p>i) Adequacy</p> <p>ii) Health & Safety</p>	H	<p>i) The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public.</p> <p>ii) The Hall provider have provided the PC with evidence of their Public Liability Insurance, emergency first aider contact and also fire evacuation procedures</p>	M	<p>Clerk to conduct a meeting Risk assessment and review annually.</p> <p>Request evidence of ACA Public Liability insurance, fire evacuation and emergency first aid provision to reduce the risk.</p>
Council records – electronic	i) Loss through: Theft, fire damage or corruption of computer	H	<p>i) The Parish Council electronic records are stored on the Council laptop held with the Clerk/RFO at home. Backups of electronic data is made at regular intervals using external back up device and also cloud storage is used.</p>	L	Existing procedures considered adequate.
Council records – electronic Retained by Cllrs	i) Documents stored on personal laptops	H	<p>i) Councillors have been told that parish council business is not be to stored on personal devices.</p>	M	Parish Council documents should not be provided electronically to councillors.